

DEAF SMITH COUNTY
ADOPTED BUDGET
FISCAL YEAR
OCTOBER 1, 2024
TO SEPTEMBER 30, 2025

**Deaf Smith County, Texas
2025 Adopted Budget**

This proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$696,749 which is a 5.48 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$110,307.

The members of the commissioners court voting on the adoption of the 2025 budget.

FOR: Judge D. J. Wagner, Chris Matthews, Jerry O'Connor, Mike Brumley and Roddy Allred

	Actual 2023-2024	Proposed 2024-2025
Property Tax Rate	\$0.541326	\$0.554697
No New Revenue Rate	\$0.518757	\$0.542418
No New Revenue Maintenance and Operations Tax Rate	\$0.434253	\$0.457917
Voter-Approval Tax Rate	\$0.535848	\$0.554585
De Minimis Rate	\$0.541326	\$0.554697
Series 2020 Jail Bond Debt Rate	\$0.084504	\$0.075778

The total net outstanding debt as of September 30, 2024 is \$31,725,000.

Deaf Smith County**Estimated Revenue from Property Tax Levy**

	M&O	I&S	Total	BUDGET YEAR 2023-2024	BUDGET YEAR 2024-2025	NET CHANGE INCREASE (DECREASE)
Actual Tax Rate (Calendar year 2023)	0.456822	0.084504	0.541326			
No New Tax Rate (2023)	0.434253	0.084504	0.518757			
Voter Approval Rate (2023)	0.451344	0.084504	0.535848			
ESTIMATED --Taxable value				2,340,184,658	2,380,662,792	40,478,134
Proposed Tax Rate for this budget year (de minimis)				0.456822	0.478919	0.022097
Proposed Tax Amount				10,690,478	11,401,446	710,968
Estimated Collection % 98.00%				10,476,669	11,173,418	696,749
Prior Year Budgeted Collections				9,799,981	10,476,669	676,688
INCREASE IN AVAILABLE REVENUE				676,688	696,749	20,061

PROPOSED BUDGET SPLIT

	% OF TOTAL	TAX RATE		
GENERAL FUND	83.84	0.401546	8,732,042	9,368,263
ROAD & BRIDGE FUND	10.64	0.050951	1,090,272	1,188,716
ROAD & BRIDGE MACHINERY & EQUIPMENT FUND	5.52	0.026422	654,354	616,439
Combined R&B	16.16	0.077373	1,744,626	1,805,155
<u>TOTAL</u>	100.00	0.478919	10,476,668	11,173,418

**DEAF SMITH COUNTY
ANNUAL BUDGET
FISCAL YEAR
2024-2025**

	Budget Year - 2023-2024	Budget Year - 2024-2025	Increase (Decrease)	Percentage of Total
<i>REPORTING FUND - GENERAL FUND</i>				
REVENUE ALLOCATED FROM PRIOR YEAR CARRY OVER	0	0	0	
TAX REVENUE	10,495,142	11,131,363	636,221	86.47%
STATE CIVIL FEES	42,000	40,000	-2,000	0.31%
STATE CRIMINAL COSTS & FE	192,850	198,850	6,000	1.54%
FEES OF OFFICE	564,450	571,950	7,500	4.44%
REVENUE FROM FINES	255,000	280,000	25,000	2.18%
STATE FUNDING & ALLOWANCE	102,245	104,044	1,799	0.81%
OTHER COUNTY REVENUES	163,000	196,602	33,602	1.53%
INVESTMENT REVENUE	150,700	350,700	200,000	2.72%
TOTAL REVENUES	11,965,387	12,873,509	908,122	

**DEAF SMITH COUNTY
ANNUAL BUDGET
FISCAL YEAR
2024-2025**

	Budget Year - 2023-2024	Budget Year - 2024-2025	Increase (Decrease)	Percentage of Total
EXPENDITURES				
COUNTY JUDGE	191,607	199,104	7,497	1.55%
COUNTY CLERK	323,673	288,616	-35,057	2.24%
DISTRICT JUDGE	89,242	95,871	6,629	0.74%
DISTRICT CLERK	234,282	236,531	2,248	1.84%
JUSTICE OF PEACE	266,667	278,158	11,491	2.16%
DISTRICT ATTORNEY	514,851	556,255	41,404	4.32%
TAX ASSESSOR COLLECTOR	245,356	248,505	3,149	1.93%
COUNTY TREASURER	126,631	135,776	9,146	1.05%
COUNTY AUDITOR	85,840	89,759	3,919	0.70%
COUNTY SHERIFF	1,677,714	1,682,338	4,625	13.07%
COUNTY CORRECTIONAL FACIL	3,318,261	3,530,995	212,733	27.43%
COUNTY CONSTABLE	0	78,155	78,155	0.61%
COUNTY LIBRARY	425,991	462,185	36,194	3.59%
COUNTY MUSEUM	129,125	144,383	15,258	1.12%
COUNTY SOCIAL SERVICES	113,980	113,922	-58	0.88%
COUNTY EXTENSION SERVICE	167,147	171,181	4,034	1.33%
COUNTY ELECTION ADMINISTRATOR	0	104,416	104,416	0.81%
COUNTY WIDE SERVICES	3,384,580	3,735,973	351,393	29.02%
COUNTY MAINTENANCE DEPT	368,237	419,183	50,946	3.26%
222ND COMMUNITY SUPERVISI	15,005	15,005	0	0.12%
JUVENILE SERVICES	287,198	287,198	0	2.23%
TOTAL EXPENDITURE BUDGET	11,965,387	12,873,509	908,122	
EXCESS OF REVENUE OVER EXPENDITURES	0	0	0	

**DEAF SMITH COUNTY
ANNUAL BUDGET
FISCAL YEAR
2024-2025**

	Budget Year - 2023-2024	Budget Year - 2024-2025	Increase (Decrease)	Percentage of Total
<i>ROAD & BRIDGE OPERATING FUND</i>				
FROM PRIOR YEAR CARRYOVER	0	0	0	
TAX REVENUE	1,629,272	1,727,716	98,444	91.46%
OTHER REVENUE	90,300	90,300	0	4.78%
REIMBURSED EXPENSES	6,000	6,000	0	0.32%
INVESTMENT REVENUE	0	0	0	0.00%
INTER FUND TRANSFERS	65,000	65,000	0	3.44%
 TOTAL REVENUE	 1,790,572	 1,889,016	 98,444	
 EXPENDITURES				
PRECINCT ONE	459,776	483,818	24,043	25.61%
PRECINCT TWO	455,760	479,510	23,749	25.38%
PRECINCT THREE	401,883	424,773	22,890	22.49%
PRECINCT FOUR	473,153	500,916	27,762	26.52%
 TOTAL EXPENDITURES	 1,790,572	 1,889,016	 98,444	
 EXCESS OF REVENUE OVER EXPENDITURES	 0	 0	 0	

**DEAF SMITH COUNTY
ANNUAL BUDGET
FISCAL YEAR
2024-2025**

	Budget Year - 2023-2024	Budget Year - 2024-2025	Increase (Decrease)	Percentage of Total
<i>ROAD & BRIDGE MACHINE</i>				
REVENUE				
FROM PRIOR YEAR CARRYOVER	258,098	256,353	-1,745	
TAX REVENUE	861,354	823,439	-37,915	74.87%
OTHER REVENUE	20,000	20,000	0	1.82%
INVESTMENT INCOME	0	0	0	
INTER FUND TRANSFERS	0	0	0	
 TOTAL REVENUE	 1,139,452	 1,099,792	 -39,660	
EXPENDITURES				
COUNTY WIDE SERVICES-GRADER SINKING FUND	0	0	0	
COMBINED R&B-ROAD WORK ETC	741,354	763,439	22,085	69.42%
PCT 1	85,276	82,056	-3,220	7.46%
PCT 2	118,344	80,190	-38,154	7.29%
PCT 3	103,228	68,267	-34,961	6.21%
PCT 4	71,250	85,840	14,590	7.81%
NOXIOUS WEED PCT 1	5,000	5,000	0	0.45%
NOXIOUS WEED PCT 2	5,000	5,000	0	0.45%
NOXIOUS WEED PCT 3	5,000	5,000	0	0.45%
NOXIOUS WEED PCT 4	5,000	5,000	0	0.45%
 TOTAL EXPENDITURES	 1,139,452	 1,099,792	 -39,660	
EXCESS OF REVENUE OVER EXPENDITURE	0	0	0	

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
REVENUE ALLOCATED FROM PRIOR YEAR CARRY OVER	0	0	0
<u>TAX REVENUE</u>			
100 - 400 - 40100 ADVALOREM TAXES	8,732,042	9,368,263	636,221
100 - 400 - 40200 ETHANOL ACQUISITIONS LLC	0	0	0
100 - 400 - 40300 DELINQUENT ADVALOREM TAXE	85,000	85,000	0
100 - 400 - 40500 COUNTY SALES TAX	1,300,000	1,300,000	0
100 - 400 - 40600 BINGO TAX	300	300	0
100 - 400 - 40700 MIXED DRINK TAX	12,000	12,000	0
100 - 400 - 40800 WIND ENERGY PROJECTS	365,800	365,800	0
TAX REVENUE	10,495,142	11,131,363	636,221
<u>STATE CIVIL FEES</u>			
100 - 410 - 40900 CC-JUDICIAL CT SAL SUP FE	5,000	5,000	0
100 - 410 - 41000 CC-BIRTH CERTIFICATE FEES	20,000	16,000	-4,000
100 - 410 - 41100 CC-MARRIAGE LICENSE FEES	3,000	5,000	2,000
100 - 410 - 41200 CC-INFORMAL MARRIAGE FEES	100	100	0
100 - 410 - 41300 CC-INDIGENT LEGAL SERVICE	700	700	0
100 - 410 - 42000 JP-INDIGENT LEGAL SERVICE	1,000	1,000	0
100 - 410 - 45000 DC-INDIGENT LEGAL SERVICE	200	200	0
100 - 410 - 45100 DC-DIVORCE & FAMILY LAW	4,000	4,000	0
100 - 410 - 45200 DC-OTHER THAN FAMILY LAW	7,000	7,000	0
100 - 410 - 46000 CC-COURT OF CIVIL APPEALS FUNDING	250	250	0
100 - 410 - 46100 DC-COURT OF CIVIL APPEALS FUNDING	750	750	0
STATE CIVIL FEES	42,000	40,000	-2,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

				Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
GENERAL FUND						
STATE CRIMINAL COSTS & FEES						
100	-	411	- 42100 JP-STATE TRAFFIC FINES	29,000	29,000	0
100	-	411	- 42200 JP-EMS TRAUMA FUND-CHILD	2,000	5,000	3,000
100	-	411	- 42300 JP-JUVENILE DIVERSION	2,500	5,000	2,500
100	-	411	- 42400 JP-PEACE OFFICER-DPS FEES	15,000	10,000	-5,000
100	-	411	- 42500 JP-FAILURE TO APPEAR FEES	50	50	0
100	-	411	- 42600 JP-LEO	50	50	0
100	-	411	- 42700 JP-LEM	50	50	0
100	-	411	- 43000 JP-TX PK & WILDLIFE ARRES	1,000	50	-950
100	-	411	- 43200 JP-GENERAL REVENUE	100	100	0
100	-	411	- 43300 JP-CDL SERIOUS OFFENSE	100	100	0
100	-	411	- 43400 JP-COMPREHENSIVE REHAB	50	50	0
100	-	411	- 44100 JP-MOTOR CARRIER OVERWEIG	0	0	0
100	-	411	- 44200 JP-COMPTROLLER	12,000	500	-11,500
100	-	411	- 52800 JP-CRIMINAL JUSTICE	100	100	0
100	-	411	- 52900 CC-CRIMINAL JUSTICE	50	50	0
100	-	411	- 53000 DC-CRIMINAL JUSTICE	50	50	0
100	-	411	- 53300 JP-JUDICIAL CT PERSONNEL	50	5,000	4,950
100	-	411	- 53400 DC-JUDICIAL CT PERSONNEL	1,000	1,000	0
100	-	411	- 53500 CC-JUDICIAL CT PERSONNEL	50	50	0
100	-	411	- 53900 JP-VICTIMS OF CRIME	250	250	0
100	-	411	- 54000 DC-VICTIMS OF CRIME	300	300	0
100	-	411	- 54100 CC-VICTIMS OF CRIME	50	50	0
100	-	411	- 54400 JP-FUGITIVE APPREHENSION	100	100	0
100	-	411	- 54500 DC-FUGITIVE APPREHENSION	50	50	0
100	-	411	- 54600 CC-FUGITIVE APPREHENSION	50	50	0
100	-	411	- 54900 JP-CONSOLIDATED COURT COS	57,000	57,000	0
100	-	411	- 55000 DC-CONSOLIDATED COURT COS	11,000	13,000	2,000
100	-	411	- 55100 CC-CONSOLIDATED COURT COS	21,000	30,000	9,000
100	-	411	- 55400 JP-JUVENILE CRIME & DELQ	50	50	0
100	-	411	- 55500 DC-JUVENILE CRIME & DELQ	50	50	0
100	-	411	- 55600 CC-JUVENILE CRIME & DELQ	50	50	0
100	-	411	- 55900 JP-CORRECTIONAL MGMT INST	50	50	0
100	-	411	- 56000 DC-CORRECTIONAL MGMT INST	50	50	0
100	-	411	- 56100 CC-CORRECTIONAL MGMT INST	50	50	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

			Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
GENERAL FUND					
100 - 411 -	56300	JP-TIME PAYMENT	50	50	0
100 - 411 -	56400	DC-TIME PAYMENT	1,500	1,500	0
100 - 411 -	56500	CC-TIME PAYMENT	2,000	2,000	0
100 - 411 -	65100	CC-ABUSED CHILDREN	2,000	2,000	0
100 - 411 -	65200	CC-JUDICIAL EDUCATION	0	0	0
100 - 411 -	65300	CC-JUDICIAL CT SAL SUP FE	19,000	19,000	0
100 - 411 -	65600	SO-BAIL BOND FEE	1,000	6,000	5,000
100 - 411 -	65700	DRUG COURT FEE-JP	0	0	0
100 - 411 -	65800	DRUG COURT FEE-CC	5,000	4,000	-1,000
100 - 411 -	65900	DRUG COURT FEE-DC	1,500	2,000	500
100 - 411 -	66000	FAIR DEFENSE FEE - CC	500	500	0
100 - 411 -	66100	FAIR DEFENSE FEE - JP	0	0	0
100 - 411 -	66200	FAIR DEFENSE FEE - DC	0	0	0
100 - 411 -	66300	FAMILY TRUST FEE - DC	500	500	0
100 - 411 -	66400	INDIGENT DEFENSE FEE - JP	500	500	0
100 - 411 -	66500	INDIGENT DEFENSE FEE - CC	1,000	1,000	0
100 - 411 -	66600	INDIGENT DEFENSE FEE - DC	1,000	1,000	0
100 - 411 -	66700	JURY SERVICE FEE - JP	3,000	500	-2,500
100 - 411 -	66800	JURY SERVICE FEE - CC	1,000	1,000	0
100 - 411 -	66900	JURY SERVICE FEE - DC	0	0	0
STATE CRIMINAL COSTS & FEES			192,850	198,850	6,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND				Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
FEES OF OFFICE						
100	-	420	- 32000 COUNTY JUDGE-FEES OF OFFI	250	250	0
100	-	420	- 32500 DISTRICT ATTY-FEES OF OFF	500	500	0
100	-	420	- 33000 SO-INMATE TRANSPORTATION	0	0	0
100	-	420	- 33100 SO-WORK RELEASE	0	0	0
100	-	420	- 33200 SO-HPD ARREST FEES	25,000	25,000	0
100	-	420	- 33300 SO-DPS ARREST FEES	5,000	5,000	0
100	-	420	- 33400 SHERIFF-OTHER FEES OF OFF	40,000	40,000	0
100	-	420	- 33900 DISTRICT CLERK-FEES OF OF	3,000	3,000	0
100	-	420	- 52000 JUSTICE OF PEACE-FEES OF	0	0	0
100	-	420	- 52100 JP-ADMINISTRATIVE FEE	34,000	34,000	0
100	-	420	- 52200 JP-JUSTICE CIVIL FEES	10,000	4,500	-5,500
100	-	420	- 52300 JP-TFC	2,000	2,000	0
100	-	420	- 52400 JP-OMNI COUNTY	1,000	1,000	0
100	-	420	- 58000 TIME PAY-COUNTY	0	0	0
100	-	420	- 58300 CC-PRES. OF VITAL STATIST	1,000	1,000	0
100	-	420	- 58500 CC-COURT REPORTER FEES	0	0	0
100	-	420	- 63800 COUNTY CLERK-PROBATE FEES	0	0	0
100	-	420	- 63900 COUNTY CLERK-FEES OF OFFI	125,000	125,000	0
100	-	420	- 64000 CC-TRIAL FEES	500	500	0
100	-	420	- 64100 COURT REPORTER FEES	1,000	1,000	0
100	-	420	- 65000 E FILING FEE - DC	6,000	6,000	0
100	-	420	- 65100 E FILING - CC	1,500	1,500	0
100	-	420	- 65400 E FILING - JP	1,000	1,000	0
100	-	420	- 66000 TAX ASSESSOR-OSF	60,000	60,000	0
100	-	420	- 66100 TAX ASSESSOR-TITLES	24,000	24,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
GENERAL FUND			
100 - 420 - 66200 TAX ASSESSOR-MV SALES	180,000	200,000	20,000
100 - 420 - 66300 TAX ASSESSOR-PARKS & WILD	0	0	0
100 - 420 - 66400 TAX ASSESSOR-NOTARY	100	100	0
100 - 420 - 66500 TAX ASSESSOR-RET. CK FEE	100	100	0
100 - 420 - 66600 LIQUOR PERMITS	2,000	2,000	0
100 - 420 - 67000 DC-CIVIL FEES	19,000	19,000	0
100 - 420 - 67100 DC-CRIMINAL FEES	5,000	5,000	0
100 - 420 - 67200 DC-PUBLICATION	0	0	0
100 - 420 - 67300 DC-STENOGRAPH	2,000	2,000	0
100 - 420 - 67400 DC-JURY FEES	500	500	0
100 - 420 - 67500 DC-MISCELLANEOUS REVENUE	15,000	8,000	-7,000
FEES OF OFFICE	564,450	571,950	7,500

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
REVENUE FROM FINES			
100 - 440 - 35000 STATE PRISONER HOUSING	0	0	0
100 - 440 - 50100 JP-FINES	150,000	150,000	0
100 - 440 - 50200 DC-FINES	60,000	70,000	10,000
100 - 440 - 50300 CC-FINES	45,000	60,000	15,000
REVENUE FROM FINES	255,000	280,000	25,000
STATE FUNDING & ALLOWANCE			
100 - 450 - 30000 STATE PRISONER HOUSING	0	0	0
100 - 450 - 30300 ST COMPROLLER-SO OFFICER	686	686	0
100 - 450 - 30400 STATE INMATE TRANSPORTATI	10,000	10,000	0
100 - 450 - 30500 SCAAP FUNDING	13,859	15,658	1,799
100 - 450 - 30600 COUNTY COURTS JUDGES SALA	25,200	25,200	0
100 - 450 - 30700 DPS SALARY SUPPLEMENT	0	0	0
100 - 450 - 30900 TX INDIGENT DEFENSE GRANT	25,000	25,000	0
100 - 450 - 31300 CDA SALARY SUPPLEMENT	27,500	27,500	0
100 - 450 - 31800 COMPT. JUDICIARY EXCESS F	0	0	0
STATE FUNDING & ALLOWANCE	102,245	104,044	1,799
OTHER COUNTY REVENUES			
100 - 480 - 36600 DELINQ. TAX ATTY FEES REC	0	0	0
100 - 480 - 37000 JAIL PHONES	20,000	30,000	10,000
100 - 480 - 37100 LIBRARY COPIER	1,500	0	-1,500
100 - 480 - 37200 ESTRAY	0	0	0
100 - 480 - 37500 JAIL FEES-CITY OF HFD	70,000	45,000	-25,000
100 - 480 - 37600 RENTAL INCOME	3,000	3,000	0
100 - 480 - 37800 ELECTION EXPENSE REIMBURS	0	0	0
100 - 480 - 37900 MISCELLANEOUS REVENUE	20,000	20,000	0
100 - 480 - 38100 222ND EXPENSE REIMBURSEME	30,000	30,000	0
100 - 480 - 38200 CK COLL SALARY REIMBURSEMENT	0	0	0
100 - 480 - 69000 INSURANCE REIMBURSEMENT	0	50,102	50,102
100 - 480 - 69900 EXPENSE REIMBURSEMENT	18,500	18,500	0
OTHER COUNTY REVENUES	163,000	196,602	33,602

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
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<u>INVESTMENT REVENUE</u>			
100 - 490 - 49000 INTEREST INCOME	150,000	350,000	200,000
100 - 490 - 49100 INTEREST INCOME-COUNTY CL	100	100	0
100 - 490 - 49200 INTEREST INCOME-DISTRICT	100	100	0
100 - 490 - 49300 INTEREST INCOME-TAX ASSES	300	300	0
100 - 490 - 49400 INTEREST INCOME-SHERIFF	200	200	0
100 - 490 - 49500 INTEREST INCOME-JUSTICE O	0	0	0
100 - 490 - 49900 FINANCING OF EQUIPMENT	0	0	0
INVESTMENT REVENUE	<hr/> 150,700	<hr/> 350,700	<hr/> 200,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY JUDGE			
100 - 501 - 70000 ELECTED OFFICIAL SALARY	96,047	99,967	3,920
100 - 501 - 70300 PERSONNEL SALARIES	39,483	41,002	1,519
100 - 501 - 70800 ACTING JUDGE	0	0	0
100 - 501 - 71000 FICA TAXES	10,368	10,784	416
100 - 501 - 71100 TCDERS RETIREMENT EXPENSE	15,979	16,620	641
100 - 501 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 501 - 71400 HEALTH CARE PLAN	8,280	8,280	0
100 - 501 - 71800 EMPLOYEE TRAVEL ETC	2,350	2,350	0
100 - 501 - 72100 ASSOCIATION DUES	1,500	1,500	0
100 - 501 - 73100 CONFERENCE FEES & SEMINAR	5,000	5,000	0
100 - 501 - 73200 CONTINUING ED-PROBATE ED FEES	0	0	0
100 - 501 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 501 - 77400 MAINTENANCE, EQUIPMENT ET	3,000	3,000	0
100 - 501 - 78500 PRINTING, RECORDS, SUPPLI	3,000	3,000	0
100 - 501 - 78900 MISCELLANEOUS EXPENSE	1,000	1,000	0
100 - 501 - 82100 TELEPHONE	3,600	4,100	500
100 - 501 - 89200 REIMBURSED TRAVEL	0	0	0
COUNTY JUDGE	191,607	199,104	7,497

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
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COUNTY CLERK			
100 - 505 - 70000 ELECTED OFFICIAL SALARY	57,303	59,697	2,394
100 - 505 - 70300 PERSONNEL SALARIES	171,405	145,198	-26,207
100 - 505 - 71000 FICA TAXES	17,496	15,675	-1,822
100 - 505 - 71100 TCDERS RETIREMENT EXPENSE	26,965	24,157	-2,808
100 - 505 - 71300 SEC 125 CAFETERIA PLAN	144	144	0
100 - 505 - 71400 HEALTH CARE PLAN	24,840	20,700	-4,140
100 - 505 - 72100 ASSOCIATION DUES	125	150	25
100 - 505 - 72700 BUILDING REP & MAINT	0	0	0
100 - 505 - 73100 CONFERENCE FEES & SEMINAR	6,100	3,100	-3,000
100 - 505 - 73200 CONTINUING ED-PROBATE ED FEES	0	0	0
100 - 505 - 75500 CAPITAL EQUIPMENT	500	500	0
100 - 505 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 505 - 77400 MAINTENANCE, EQUIPMENT ET	1,200	1,200	0
100 - 505 - 78500 PRINTING, RECORDS, SUPPLI	7,000	7,000	0
100 - 505 - 78900 MISCELLANEOUS EXPENSE	95	95	0
100 - 505 - 82100 TELEPHONE	3,500	3,500	0
100 - 505 - 84000 VITAL STATISTICS	5,000	5,000	0
100 - 505 - 89200 REIMBURSED TRAVEL	0	0	0
COUNTY CLERK	<hr/> 323,673	<hr/> 288,616	<hr/> (35,057)

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<hr/>			
DISTRICT JUDGE			
100 - 511 - 70300 PERSONNEL SALARIES	47,940	48,048	108
100 - 511 - 71000 FICA TAXES	3,667	3,676	8
100 - 511 - 71100 TCDERS RETIREMENT EXPENSE	5,652	5,665	13
100 - 511 - 71300 SEC 125 CAFETERIA PLAN	42	42	0
100 - 511 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 511 - 72100 ASSOCIATION DUES	1,000	1,000	0
100 - 511 - 72500 BOOKS,SUBSCRIPTIONS, MTRL	11,000	17,000	6,000
100 - 511 - 73100 CONFERENCE FEES & SEMINAR	4,500	4,500	0
100 - 511 - 75500 CAPITAL EQUIPMENT	2,000	2,000	0
100 - 511 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 511 - 77400 MAINTENANCE, EQUIPMENT ET	2,000	2,000	0
100 - 511 - 78500 PRINTING, RECORDS, SUPPLI	2,000	2,000	0
100 - 511 - 79400 CONTINUING EDUCATION	900	900	0
100 - 511 - 82100 TELEPHONE	2,400	2,400	0
DISTRICT JUDGE	<hr/> 89,242	<hr/> 95,871	<hr/> 6,629

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>DISTRICT CLERK</u>			
100 - 515 - 70000 ELECTED OFFICIAL SALARY	58,353	60,627	2,274
100 - 515 - 70300 PERSONNEL SALARIES	104,795	103,985	-811
100 - 515 - 70400 SALARIES-PART TIME & TEMP	0	0	0
100 - 515 - 71000 FICA TAXES	12,481	12,593	112
100 - 515 - 71100 TCDRS RETIREMENT EXPENSE	19,235	19,408	173
100 - 515 - 71300 SEC 125 CAFETERIA PLAN	108	108	0
100 - 515 - 71400 HEALTH CARE PLAN	16,560	16,560	0
100 - 515 - 72100 ASSOCIATION DUES	300	300	0
100 - 515 - 73100 CONFERENCE FEES & SEMINAR	6,250	6,250	0
100 - 515 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 515 - 77400 MAINTENANCE, EQUIPMENT ET	5,500	5,500	0
100 - 515 - 78500 PRINTING, RECORDS, SUPPLI	6,000	6,000	0
100 - 515 - 78900 MISCELLANEOUS EXPENSE	200	200	0
100 - 515 - 82100 TELEPHONE	2,000	2,000	0
100 - 515 - 89100 COMPUTER SOFTWARE	500	500	0
100 - 515 - 89200 REIMBURSED TRAVEL	0	0	0
DISTRICT CLERK	234,282	236,531	2,248

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<hr/>			
JUSTICE OF PEACE			
100 - 521 - 70000 ELECTED OFFICIAL SALARY	60,153	62,427	2,274
100 - 521 - 70300 PERSONNEL SALARIES	103,674	107,881	4,207
100 - 521 - 70800 ACTING JUDGE	2,500	3,500	1,000
100 - 521 - 71000 FICA TAXES	12,533	13,029	496
100 - 521 - 71100 TCDERS RETIREMENT EXPENSE	19,315	20,079	764
100 - 521 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 521 - 71400 HEALTH CARE PLAN	16,560	16,560	0
100 - 521 - 71800 EMPLOYEE TRAVEL ETC	600	0	-600
100 - 521 - 72100 ASSOCIATION DUES	200	250	50
100 - 521 - 73100 CONFERENCE FEES & SEMINAR	3,000	3,600	600
100 - 521 - 75500 CAPITAL EQUIPMENT(CARPET)	3,110	3,110	0
100 - 521 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 521 - 77100 INQUEST & AUTOPSIES	30,000	30,000	0
100 - 521 - 77400 MAINTENANCE, EQUIPMENT ET	4,400	6,600	2,200
100 - 521 - 78500 PRINTING, RECORDS, SUPPLI	5,000	5,000	0
100 - 521 - 78900 MISCELLANEOUS EXPENSE	550	550	0
100 - 521 - 82100 TELEPHONE	3,000	3,000	0
JUSTICE OF PEACE	<hr/> 266,667	<hr/> 278,158	<hr/> 11,491

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
DISTRICT ATTORNEY			
100 - 525 - 69900 EXPENSE REFUNDS	0	0	0
100 - 525 - 70300 PERSONNEL SALARIES	370,332	396,419	26,087
100 - 525 - 71000 FICA TAXES	28,392	31,653	3,261
100 - 525 - 71100 TCDERS RETIREMENT EXPENSE	43,757	46,832	3,076
100 - 525 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 525 - 71400 HEALTH CARE PLAN	28,980	37,260	8,280
100 - 525 - 71800 EMPLOYEE TRAVEL ETC	4,100	4,100	0
100 - 525 - 71900 UNIFORMS	0	0	0
100 - 525 - 72100 ASSOCIATION DUES	638	638	0
100 - 525 - 72500 BOOKS,SUBSCRIPTIONS, MTRL	5,600	5,600	0
100 - 525 - 73100 CONFERENCE FEES & SEMINAR	2,450	2,450	0
100 - 525 - 73700 COURT REPORTER	750	750	0
100 - 525 - 75500 CAPITAL EQUIPMENT	0	0	0
100 - 525 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 525 - 75700 EXPERT WITNESS	5,000	5,000	0
100 - 525 - 77300 INVESTIGATOR EXPENSE	2,000	2,000	0
100 - 525 - 77400 MAINTENANCE, EQUIPMENT ET	8,900	8,900	0
100 - 525 - 78500 PRINTING, RECORDS, SUPPLI	6,381	6,381	0
100 - 525 - 78900 MISCELLANEOUS EXPENSE	100	100	0
100 - 525 - 82100 TELEPHONE	3,900	4,100	200
100 - 525 - 83300 FUEL	1,500	1,500	0
DISTRICT ATTORNEY	514,851	556,255	41,404

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<hr/>			
TAX ASSESSOR COLLECTOR			
100 - 531 - 70000 ELECTED OFFICIAL SALARY	58,353	60,627	2,274
100 - 531 - 70300 PERSONNEL SALARIES	105,040	105,065	25
100 - 531 - 70400 SALARIES-PART TIME & TEMP	12,671	12,925	253
100 - 531 - 71000 FICA TAXES	13,469	13,664	195
100 - 531 - 71100 TCDRS RETIREMENT EXPENSE	20,758	21,059	301
100 - 531 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 531 - 71400 HEALTH CARE PLAN	16,560	16,560	0
100 - 531 - 72100 ASSOCIATION DUES	275	275	0
100 - 531 - 73100 CONFERENCE FEES & SEMINAR	5,965	5,000	-965
100 - 531 - 75100 EMPLOYEE TRAINING	380	380	0
100 - 531 - 75500 CAPITAL EQUIPMENT	3,000	3,000	0
100 - 531 - 77400 MAINTENANCE, EQUIPMENT ET	1,560	1,560	0
100 - 531 - 78500 PRINTING, RECORDS, SUPPLI	4,452	5,417	965
100 - 531 - 78900 MISCELLANEOUS	300	300	0
100 - 531 - 82100 TELEPHONE	2,500	2,600	100
TAX ASSESSOR COLLECTOR	<hr/> 245,356	<hr/> 248,505	<hr/> 3,149

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<hr/>			
COUNTY TREASURER			
100 - 535 - 70000 ELECTED OFFICIAL SALARY	56,853	59,127	2,274
100 - 535 - 70300 PERSONNEL SALARIES	37,446	38,944	1,498
100 - 535 - 70400 SALARIES-PART TIME & TEMP	0	0	0
100 - 535 - 71000 FICA TAXES	7,214	7,502	289
100 - 535 - 71100 TCDRS RETIREMENT EXPENSE	11,118	11,563	445
100 - 535 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 535 - 71400 HEALTH CARE PLAN	0	4,140	4,140
100 - 535 - 72100 ASSOCIATION DUES	500	500	0
100 - 535 - 73100 CONFERENCE FEES & SEMINAR	3,000	3,000	0
100 - 535 - 75100 EMPLOYEE TRAINING	1,000	1,000	0
100 - 535 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 535 - 77400 MAINTENANCE, EQUIPMENT ET	3,000	3,000	0
100 - 535 - 78500 PRINTING, RECORDS, SUPPLI	3,000	3,000	0
100 - 535 - 78900 MISCELLANEOUS EXPENSE	300	300	0
100 - 535 - 82100 TELEPHONE	1,200	1,200	0
COUNTY TREASURER	<hr/> 126,631	<hr/> 135,776	<hr/> 9,146

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY AUDITOR			
100 - 541 - 70100 APPOINTED OFFICIAL SALARY	59,423	61,867	2,444
100 - 541 - 71000 FICA TAXES	4,546	4,733	187
100 - 541 - 71100 TCDERS RETIREMENT EXPENSE	7,006	7,294	288
100 - 541 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 541 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 541 - 72100 ASSOCIATION DUES	425	425	0
100 - 541 - 73100 CONFERENCE FEES & SEMINAR	3,700	3,700	0
100 - 541 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 541 - 77400 MAINTENANCE, EQUIPMENT ET	3,000	3,500	500
100 - 541 - 78500 PRINTING, RECORDS, SUPPLI	1,000	1,000	0
100 - 541 - 78900 MISCELLANEOUS EXPENSE	100	100	0
100 - 541 - 82100 TELEPHONE	500	500	0
COUNTY AUDITOR	85,840	89,759	3,919

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY SHERIFF			
100 - 545 - 70000 ELECTED OFFICIAL SALARY	77,770	80,621	2,851
100 - 545 - 70300 PERSONNEL SALARIES	996,143	970,513	-25,630
100 - 545 - 70500 SALARIES-OVERTIME	40,000	45,000	5,000
100 - 545 - 71000 FICA TAXES	85,214	83,854	-1,360
100 - 545 - 71100 TCDRS RETIREMENT EXPENSE	131,330	129,234	-2,096
100 - 545 - 71300 SEC 125 CAFETERIA PLAN	216	216	0
100 - 545 - 71400 HEALTH CARE PLAN	82,800	78,660	-4,140
100 - 545 - 71500 UNEMPLOYMENT INSURANCE/TA	0	0	0
100 - 545 - 71800 EMPLOYEE TRAVEL ETC	22,000	22,000	0
100 - 545 - 71900 UNIFORMS	33,000	33,000	0
100 - 545 - 72100 ASSOCIATION DUES	240	240	0
100 - 545 - 73100 CONFERENCE FEES & SEMINAR	1,000	1,000	0
100 - 545 - 74000 DEBT & LEASE SERVICE	0	0	0
100 - 545 - 74500 DRUG ENFORCEMENT	4,000	4,000	0
100 - 545 - 75100 EMPLOYEE TRAINING	5,000	5,000	0
100 - 545 - 75500 CAPITAL EQUIPMENT	35,000	60,000	25,000
100 - 545 - 76600 WORKERS COMP INSURANCE	0	0	0
100 - 545 - 76700 NOTICES & PUBLICATIONS	4,000	4,000	0
100 - 545 - 77400 MAINTENANCE, EQUIPMENT ET	8,500	8,500	0
100 - 545 - 78500 PRINTING, RECORDS, SUPPLI	10,000	10,000	0
100 - 545 - 78900 MISCELLANEOUS EXPENSE	2,600	2,600	0
100 - 545 - 79200 RESERVE UNIT	1,000	1,000	0
100 - 545 - 82100 TELEPHONE	23,000	23,000	0
100 - 545 - 82300 TELETYPE & RADIO COMMUNIC	1,900	1,900	0
100 - 545 - 83300 FUEL	70,000	70,000	0
100 - 545 - 83500 VEHICLE MAINTENANCE	18,000	18,000	0
100 - 545 - 88800 K-9 VET & MAINT	3,000	3,000	0
100 - 545 - 89100 COMPUTER SOFTWARE	22,000	27,000	5,000
COUNTY SHERIFF	1,677,714	1,682,338	4,625

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY CORRECTIONAL FACILITIES			
100 - 551 - 70300 PERSONNEL SALARIES	2,138,903	2,257,146	118,243
100 - 551 - 70500 SALARIES-OVERTIME	40,000	40,000	0
100 - 551 - 71000 FICA TAXES	166,686	175,732	9,046
100 - 551 - 71100 TCDRS RETIREMENT EXPENSE	256,893	270,833	13,941
100 - 551 - 71300 SEC 125 CAFETERIA PLAN	216	216	0
100 - 551 - 71400 HEALTH CARE PLAN	186,395	186,300	-95
100 - 551 - 71500 UNEMPLOYMENT INSURANCE/TA	0	0	0
100 - 551 - 71900 UNIFORMS	43,500	97,200	53,700
100 - 551 - 72500 GENERAL & LIAB. INSURANCE	0	0	0
100 - 551 - 72700 BUILDING REPAIRS & SUPPLI	41,500	41,500	0
100 - 551 - 74000 DEBT & LEASE SERVICE	0	0	0
100 - 551 - 75000 EMPLOYEE TESTING	8,000	8,000	0
100 - 551 - 75100 EMPLOYEE TRAINING	13,000	13,000	0
100 - 551 - 75500 CAPITAL EQUIPMENT	15,500	15,500	0
100 - 551 - 76000 FOOD & BOARD	133,300	183,300	50,000
100 - 551 - 76200 INMATE MEDICAL	80,000	80,000	0
100 - 551 - 76600 WORKERS COMP INSURANCE	0	0	0
100 - 551 - 77400 MAINTENANCE, EQUIPMENT ET	22,160	22,160	0
100 - 551 - 78500 PRINTING, RECORDS, SUPPLI	8,000	8,000	0
100 - 551 - 78700 PROFESSIONAL FEES	2,500	2,500	0
100 - 551 - 78900 MISCELLANEOUS EXPENSE	2,850	2,850	0
100 - 551 - 82100 TELEPHONE	2,500	3,600	1,100
100 - 551 - 82300 TELETYPE & RADIO	11,000	11,000	0
100 - 551 - 82500 UTILITES	110,000	75,000	-35,000
100 - 551 - 83300 FUEL	1,500	1,500	0
100 - 551 - 83500 VEHICLE MAINTENANCE	5,000	5,000	0
100 - 551 - 86100 INMATE HOUSING-CONTRACT	15,000	15,000	0
100 - 551 - 86200 S C A A P EXPENDITURES	13,859	15,658	1,799
COUNTY CORRECTIONAL FACILITIES	3,318,261	3,530,995	212,733

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<hr/>			
COUNTY CONSTABLE			
100 - 553 - 70300 PERSONNEL SALARIES	0	56,359	56,359
100 - 553 - 71000 FICA TAXES	0	4,311	4,311
100 - 553 - 71100 TCDERS RETIREMENT EXPENSE	0	6,645	6,645
100 - 553 - 71400 HEALTH CARE PLAN	0	4,140	4,140
100 - 553 - 71900 UNIFORM	0	2,200	2,200
100 - 553 - 82100 TELEPHONE	0	1,000	1,000
100 - 553 - 75600 PRINTING RECORDS SUPPLIES	0	1,000	1,000
100 - 553 - 83300 FUEL	0	2,500	2,500
-	0	0	0
COUNTY CONSTABLE	<hr/> 0	78,155	78,155

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>COUNTY LIBRARY</u>			
100 - 555 - 70300 PERSONNEL SALARIES	193,603	198,198	4,595
100 - 555 - 70400 SALARIES-PART TIME & TEMP	26,543	27,050	507
100 - 555 - 71000 FICA TAXES	16,841	17,231	390
100 - 555 - 71100 TCDRS RETIREMENT EXPENSE	25,955	26,557	602
100 - 555 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 555 - 71400 HEALTH CARE PLAN	20,700	20,700	0
100 - 555 - 71800 EMPLOYEE TRAVEL ETC	7,500	7,500	0
100 - 555 - 72500 BOOKS & MATERIALS	70,017	70,017	0
100 - 555 - 72700 BUILDING REPAIR & MAINT	4,000	4,000	0
100 - 555 - 73100 CONFERENCE FEES & SEMINAR	0	0	0
100 - 555 - 73300 CONTRACT SERVICES	0	0	0
100 - 555 - 75100 EMPLOYEE TRN & DEV.	0	0	0
100 - 555 - 75500 CAPITAL EQUIPMENT/COMPUTE	18,700	48,700	30,000
100 - 555 - 77400 MAINTENANCE, EQUIPMENT ET	4,260	4,260	0
100 - 555 - 78300 READING PROGRAM	4,000	4,000	0
100 - 555 - 78500 PRINTING, RECORDS, SUPPLI	5,000	5,000	0
100 - 555 - 82100 TELEPHONE	4,800	4,900	100
100 - 555 - 82500 UTILITIES	24,000	24,000	0
COUNTY LIBRARY	425,991	462,185	36,194
<u>COUNTY MUSEUM</u>			
100 - 561 - 70300 PERSONNEL SALARIES	77,985	81,006	3,021
100 - 561 - 71000 FICA TAXES	5,966	6,197	231
100 - 561 - 71100 TCDRS RETIREMENT EXPENSE	9,194	9,551	356
100 - 561 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 561 - 71400 HEALTH CARE PLAN	8,280	8,280	0
100 - 561 - 72000 ALARM SYSTEM	1,700	1,700	0
100 - 561 - 73100 CONFERENCE FEES & SEMINAR	150	150	0
100 - 561 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 561 - 77400 MAINTENANCE, EQUIPMENT ET	6,000	8,000	2,000
100 - 561 - 78500 PRINTING, RECORDS, SUPPLI	350	1,000	650
100 - 561 - 82100 TELEPHONE	1,000	1,000	0
100 - 561 - 82500 UTILITIES	16,500	25,000	8,500
COUNTY MUSEUM	129,125	144,383	15,258

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<hr/>			
COUNTY SOCIAL SERVICES			
100 - 565 - 70000 ELECTED OFFICIAL SALARY	10,000	10,400	400
100 - 565 - 70300 PERSONNEL SALARIES	37,889	37,440	-449
100 - 565 - 71000 FICA TAXES	3,663	3,660	-4
100 - 565 - 71100 TCDRS RETIREMENT EXPENSE	5,646	5,640	-6
100 - 565 - 71300 SEC 125 CAFETERIA PLAN	42	42	0
100 - 565 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 565 - 71800 EMPLOYEE TRAVEL ETC	2,600	2,600	0
100 - 565 - 75100 EMPLOYEE TRAINING	450	450	0
100 - 565 - 76000 FOOD & MEDICAL	3,000	3,000	0
100 - 565 - 77000 INDIGENT CHILD CARE	20,000	20,000	0
100 - 565 - 77400 MAINTENANCE, EQUIPMENT ET	1,000	1,000	0
100 - 565 - 78500 PRINTING, RECORDS, SUPPLI	350	350	0
100 - 565 - 81000 MISCELLANEOUS ASSISTANCE	23,500	23,500	0
100 - 565 - 82100 TELEPHONE	200	200	0
100 - 565 - 83300 FUEL	1,500	1,500	0
COUNTY SOCIAL SERVICES	<hr/> 113,980	<hr/> 113,922	<hr/> -58

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY EXTENSION SERVICE			
100 - 571 - 70300 PERSONNEL SALARIES	89,222	87,721	-1,500
100 - 571 - 70400 SALARIES-PART TIME & TEMP	0	0	0
100 - 571 - 71000 FICA TAXES	6,825	6,711	-115
100 - 571 - 71100 TCDERS RETIREMENT EXPENSE	4,030	3,678	-351
100 - 571 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 571 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 571 - 71800 EMPLOYEE TRAVEL ETC	17,000	18,000	1,000
100 - 571 - 72100 ASSOCIATION DUES	700	700	0
100 - 571 - 73100 CONFERENCE FEES & SEMINAR	5,000	5,000	0
100 - 571 - 74000 DEBT & LEASE SERVICE	0	0	0
100 - 571 - 75500 CAPITAL EQUIPMENT	5,730	5,730	0
100 - 571 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,500	500
100 - 571 - 77400 MAINTENANCE, EQUIPMENT ET	6,000	6,000	0
100 - 571 - 78500 PRINTING, RECORDS, SUPPLI	6,500	6,500	0
100 - 571 - 78900 MISCELLANEOUS EXPENSE	0	0	0
100 - 571 - 82100 TELEPHONE	4,000	4,000	0
100 - 571 - 82500 UTILITIES	10,000	14,500	4,500
100 - 571 - 83300 FUEL	4,500	4,500	0
100 - 571 - 83500 VEHICLE MAINTENANCE	1,500	1,500	0
100 - 571 - 89200 REIMBURSED TRAVEL	0	0	0
COUNTY EXTENSION SERVICE	167,147	171,181	4,034

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<hr/>			
COUNTY ELECTION ADMINISTRATOR			
100 - 573 - 70300 PERSONNEL SALARIES	0	40,000	40,000
100 - 573 - 71000 FICA TAXES	0	3,060	3,060
100 - 573 - 71100 TCDRS RETIREMENT EXPENSE	0	4,716	4,716
100 - 573 - 71400 HEALTH CARE PLAN	0	4,140	4,140
100 - 573 - 73100 CONFERENCE FEES & SEMINAR	0	3,000	3,000
100 - 573 - 74700 ELECTION EXPENSES	0	45,000	45,000
100 - 573 - 75600 TECHNOLOGY EQUIPMENT	0	2,500	2,500
100 - 573 - 77400 MAINTENANCE, EQUIPMENT ET	0	1,000	1,000
100 - 573 - 78500 PRINTING, RECORDS, SUPPLI	0	1,000	1,000
-	0	0	0
COUNTY ELECTION ADMINISTRATOR	<hr/> 0	<hr/> 104,416	<hr/> 104,416

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND				Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY WIDE SERVICES						
100	-	575	- 59100 APPRAISAL DISTRICT FUNDIN	225,000	280,000	55,000
100	-	575	- 59500 STATE FEES	250,000	250,000	0
100	-	575	- 70000 ELECTED OFFICIAL SALARY	9,398	0	-9,398
100	-	575	- 70100 APPOINTED OFFICIAL SALARY	94,622	98,346	3,725
100	-	575	- 70300 PERSONNEL SALARIES	21,705	22,669	964
100	-	575	- 71000 FICA TAXES	9,618	9,564	-54
100	-	575	- 71100 TCDERS RETIREMENT EXPENSE	14,823	14,739	-84
100	-	575	- 71300 SEC 125 CAFETERIA PLAN	48	48	0
100	-	575	- 71400 HEALTH CARE PLAN	4,140	4,140	0
100	-	575	- 71500 UNEMPLOYMENT INSURANCE/TA	19,000	19,000	0
100	-	575	- 71800 EMPLOYEE TRAVEL ETC	500	500	0
100	-	575	- 72100 ASSOCIATION DUES	11,000	11,000	0
100	-	575	- 72200 AUDIT FEES & EXPENSE	25,000	25,000	0
100	-	575	- 72300 BONDS & NOTARY	7,000	7,000	0
100	-	575	- 72600 CIVIL DEFENSE	0	0	0
100	-	575	- 72800 COFFEE ROOM SUPPLIES	5,000	5,000	0
100	-	575	- 73000 COMMUNITY SERVICE	10,500	20,500	10,000
100	-	575	- 73100 CONFERENCE & SEMINARS	4,000	4,000	0
100	-	575	- 73500 COPY MACHINE	0	0	0
100	-	575	- 73700 COURT REPORTER	24,000	24,000	0
100	-	575	- 73800 JUVENILE PEACE OFFICE	13,500	13,500	0
100	-	575	- 73900 SUPPLEMENT LAW LIBRARY	25,000	35,000	10,000
100	-	575	- 74700 ELECTION EXPENSES	31,000	0	-31,000
100	-	575	- 74900 ELEVATOR INSPECTION & REP	2,000	2,000	0
100	-	575	- 75500 CAPITAL EQUIPMENT	128,000	228,000	100,000
101	-	575	- 75600 TECHNOLOGY EQUIPMENT	5,000	7,500	2,500
100	-	575	- 75800 FIRE PROTECTION-CITY	286,000	286,000	0
100	-	575	- 75900 FIRE PROTECTION-RURAL DEP	30,000	30,000	0
100	-	575	- 76400 HEALTH CARE PLAN SHORTAGE	1,064,007	1,164,007	100,000
100	-	575	- 76500 GENERAL INSURANCE	190,000	275,000	85,000
100	-	575	- 76600 WORKERS COMP INSURANCE	60,000	60,000	0
100	-	575	- 76700 NOTICES & PUBLICATIONS	2,000	5,000	3,000
100	-	575	- 77200 INSECT CONTROL	750	750	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
GENERAL FUND			
100 - 575 - 77400 MAINTENANCE, EQUIPMENT ET	3,500	3,500	0
100 - 575 - 77600 HAIL DAMAGE REPAIR	0	0	0
100 - 575 - 77700 LEGAL EXPENSE	55,000	55,000	0
100 - 575 - 78000 POSTAGE & SHIPPING	24,000	24,000	0
100 - 575 - 78500 PRINTING, RECORDS, SUPPLI	7,500	8,000	500
100 - 575 - 78700 PROFESSIONAL FEES	100,000	100,000	0
100 - 575 - 78900 MISCELLANEOUS EXPENSE	56,956	54,695	-2,261
100 - 575 - 79000 RENT-STATE HEALTH DEPT	0	0	0
100 - 575 - 79100 RENT-COUNTY	7,650	7,650	0
100 - 575 - 79300 SAFETY	1,500	1,500	0
100 - 575 - 82100 TELEPHONE	3,000	4,500	1,500
100 - 575 - 82500 UTILITIES	60,000	60,000	0
100 - 575 - 84500 JUVENILE MANAGEMENT	0	0	0
100 - 575 - 85100 INDIGENT DEFENSE-JP COURT	2,000	2,000	0
100 - 575 - 85200 INDIGENT DEFENSE-COUNTY C	49,000	10,000	-39,000
100 - 575 - 85300 INDIGENT DEFENSE-DISTRICT	255,000	294,000	39,000
100 - 575 - 85400 ATTORNEYS-FAMILY COURT	80,000	80,000	0
100 - 575 - 86100 JURORS-ALL COURTS	20,000	20,000	0
100 - 575 - 86600 SENIOR CITIZENS MEALS	865	865	0
100 - 575 - 89100 COMPUTER SOFTWARE	86,000	108,000	22,000
100 - 575 - 89300 LEGISLATIVE EXPENSE	0	0	0
COUNTY WIDE SERVICES	3,384,580	3,735,973	351,393

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

GENERAL FUND	Budget Year 2023-2024	Budget Year 2024-2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY MAINTENANCE DEPT			
100 - 578 - 70300 PERSONNEL SALARIES	136,926	137,633	706
100 - 578 - 71000 FICA TAXES	10,475	10,529	54
100 - 578 - 71100 TCDERS RETIREMENT	16,144	16,227	83
100 - 578 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 578 - 71400 HEALTH CARE PLAN	12,420	12,420	0
100 - 578 - 71900 UNIFORMS	4,200	4,200	0
100 - 578 - 72700 BUILDING MAINTENANCE & RE	150,000	150,000	0
101 - 578 - 72702 BUILDING MAINT & REP INS	0	50,102	50,102
100 - 578 - 77400 MAINTENANCE, EQUIPMENT ET	10,000	10,000	0
100 - 578 - 77500 JANITOR SUPPLIES & MAINT.	25,500	25,500	0
100 - 578 - 83300 FUEL	2,500	2,500	0
COUNTY MAINTENANCE DEPT	368,237	419,183	50,946
222ND COMMUNITY SUPERVISION			
100 - 581 - 58100 222ND COMMUNITY SUPERVISI	0	0	0
100 - 581 - 72700 BUILDING REPAIR, SUPPLIES	5,980	5,980	0
100 - 581 - 76200 INMATE MEDICAL	5,000	5,000	0
100 - 581 - 82100 TELEPHONE	4,025	4,025	0
222ND COMMUNITY SUPERVISION	15,005	15,005	0
JUVENILE SERVICES			
100 - 585 - 58500 JUVENILE SERVICES-COUNTY	287,198	287,198	0
JUVENILE SERVICES	287,198	287,198	0
GENERAL FUND			
Income Budget Totals	11,965,387	12,873,509	908,122
Expense Budget Totals	11,965,387	12,873,509	908,122
Excess of Revenue over Expenditures	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
ROAD & BRIDGE FUND			
<u>FUND BALANCE</u>			
150 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND BALANCE	0	0	0
<u>TAX REVENUE</u>			
150 - 400 - 40100 ADVALOREM TAXES	1,090,272	1,188,716	98,444
150 - 400 - 40200 MOTOR VEHICLE REGISTRATION	324,000	324,000	0
150 - 400 - 40300 DELINQUENT ADVALOREM TAXE	15,000	15,000	0
150 - 400 - 40400 ROAD & BRIDGE SPECIAL ASSESSMENT	200,000	200,000	0
TAX REVENUE	1,629,272	1,727,716	98,444
<u>OTHER REVENUE</u>			
150 - 480 - 48100 STATE COMPTROLLER-WEIGHTS	80,000	80,000	0
150 - 480 - 48200 BOND FORFEITURES	0	0	0
150 - 480 - 48300 CAPITAL CREDITS - DEAF SMITH REC	700	700	0
150 - 480 - 48400 RENTAL INCOME-PCT 3 AND 4	6,000	6,000	0
150 - 480 - 48900 MISCELLANEOUS REVENUE	3,600	3,600	0
OTHER REVENUE	90,300	90,300	0
<u>REIMBURSED EXPENSES</u>			
150 - 489 - 48100 CULVERT & TILE PCT 1	1,500	1,500	0
150 - 489 - 48200 CULVERT & TILE PCT 2	1,500	1,500	0
150 - 489 - 48300 CULVERT & TILE PCT 3	1,500	1,500	0
150 - 489 - 48400 CULVERT & TILE PCT 4	1,500	1,500	0
REIMBURSED EXPENSES	6,000	6,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>INVESTMENT REVENUE</u>			
150 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>INTER FUND TRANSFERS</u>			
150 - 499 - 41800 LATERAL ROAD FUND	29,500	29,500	0
150 - 499 - 41900 RIGHT OF WAY FUND	35,500	35,500	0
INTER FUND TRANSFERS	65,000	65,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

		Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
PRECINCT ONE				
150 - 601 - 70000	ELECTED OFFICIAL SALARY	19,999	19,999	0
150 - 601 - 70300	PERSONNEL SALARIES	239,780	248,188	8,408
150 - 601 - 70500	SALARIES-OVERTIME	3,000	3,000	0
150 - 601 - 71000	FICA TAXES	20,103	20,746	643
150 - 601 - 71100	TCDRS RETIREMENT EXP	30,982	31,973	991
150 - 601 - 71300	SEC 125 CAFETERIA PLAN	72	72	0
150 - 601 - 71400	HEALTH CARE PLAN	24,840	24,840	0
150 - 601 - 71500	UNEMPLOYMENT INSURANCE/TA	0	0	0
150 - 601 - 71800	COMMISSIONERS TRAVEL ALLO	0	0	0
150 - 601 - 71900	UNIFORMS	5,000	5,000	0
150 - 601 - 72100	ASSOCIATION DUES	0	0	0
150 - 601 - 72500	MATERIALS & SUPPLIES	42,000	42,000	0
150 - 601 - 72700	REPAIR & MAINT, PARTS	0	0	0
150 - 601 - 73100	CONFERENCE FEES & SEMINAR	0	0	0
150 - 601 - 74000	DEBT & LEASE SERVICE	0	0	0
150 - 601 - 75500	FUNDING FOR M & E FUND	0	0	0
150 - 601 - 76600	WORKERS COMP INSURANCE	0	0	0
150 - 601 - 76800	TIRES & TUBES	6,000	20,000	14,000
150 - 601 - 76900	CULVERTS, TILES, SEALING	2,900	2,900	0
150 - 601 - 79500	SHOP SUPPLIES	2,500	2,500	0
150 - 601 - 82100	TELEPHONE	2,200	2,200	0
150 - 601 - 82500	UTILITIES	8,000	8,000	0
150 - 601 - 83300	FUEL	52,400	52,400	0
PRECINCT ONE		459,776	483,818	24,043

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

		Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>PRECINCT TWO</u>				
150 - 602 - 70000	ELECTED OFFICIAL SALARY	21,499	21,499	0
150 - 602 - 70300	PERSONNEL SALARIES	241,700	248,188	6,488
150 - 602 - 70500	SALARIES-OVERTIME	3,000	3,000	0
150 - 602 - 71000	FICA TAXES	20,364	20,861	496
150 - 602 - 71100	TCDRS RETIREMENT EXP	31,385	32,150	765
150 - 602 - 71300	SEC 125 CAFETERIA PLAN	72	72	0
150 - 602 - 71400	HEALTH CARE PLAN	24,840	24,840	0
150 - 602 - 71500	UNEMPLOYMENT INSURANCE/TA	0	0	0
150 - 602 - 71800	COMMISSIONERS TRAVEL ALLO	0	0	0
150 - 602 - 71900	UNIFORMS	5,000	5,000	0
150 - 602 - 72100	ASSOCIATION DUES	0	0	0
150 - 602 - 72500	MATERIALS & SUPPLIES	35,000	35,000	0
150 - 602 - 72700	REPAIRS, MAINT, & PARTS	0	0	0
150 - 602 - 74000	DEBT & LEASE SERVICE	0	0	0
150 - 602 - 75500	FUNDING FOR M & E FUND	0	0	0
150 - 602 - 76600	WORKERS COMP INSURANCE	0	0	0
150 - 602 - 76800	TIRES & TUBES	4,000	20,000	16,000
150 - 602 - 76900	CULVERTS, TILES, SEALING	2,900	2,900	0
150 - 602 - 79500	SHOP SUPPLIES	2,500	2,500	0
150 - 602 - 82100	TELEPHONE	3,600	3,600	0
150 - 602 - 82500	UTILITIES	7,500	7,500	0
150 - 602 - 83300	FUEL	52,400	52,400	0
PRECINCT TWO		455,760	479,510	23,749

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
PRECINCT THREE			
150 - 603 - 70000 ELECTED OFFICIAL SALARY	21,499	20,374	(1,125)
150 - 603 - 70300 PERSONNEL SALARIES	193,079	200,809	7,730
150 - 603 - 70500 SALARIES-OVERTIME	3,000	3,000	0
150 - 603 - 71000 FICA TAXES	16,645	17,150	505
150 - 603 - 71100 TCDRS RETIREMENT EXP	25,652	26,431	779
150 - 603 - 71300 SEC 125 CAFETERIA PLAN	108	108	0
150 - 603 - 71400 HEALTH CARE PLAN	20,700	20,700	0
150 - 603 - 71500 UNEMPLOYMENT INSURANCE/TA	0	0	0
150 - 603 - 71800 COMMISSIONERS TRAVEL ALLO	0	0	0
150 - 603 - 71900 UNIFORMS	4,500	4,500	0
150 - 603 - 72100 ASSOCIATION DUES	0	0	0
150 - 603 - 72500 MATERIALS & SUPPLIES	37,000	37,000	0
150 - 603 - 72700 REPAIR, MAINT & PARTS	0	0	0
150 - 603 - 74000 DEBT & LEASE SERVICE	0	0	0
150 - 603 - 75500 FUNDING FOR M & E FUND	0	0	0
150 - 603 - 76600 WORKERS COMP INSURANCE	0	0	0
150 - 603 - 76800 TIRES & TUBES	5,000	20,000	15,000
150 - 603 - 76900 CULVERTS, TILES, SEALING	3,000	3,000	0
150 - 603 - 79500 SHOP SUPPLIES	3,000	3,000	0
150 - 603 - 82100 TELEPHONE	3,200	3,200	0
150 - 603 - 82500 UTILITIES	6,900	6,900	0
150 - 603 - 83300 FUEL	58,600	58,600	0
PRECINCT THREE	401,883	424,773	22,890

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
PRECINCT FOUR			
150 - 604 - 70000 ELECTED OFFICIAL SALARY	19,999	19,999	0
150 - 604 - 70300 PERSONNEL SALARIES	239,480	249,328	9,848
150 - 604 - 70500 SALARIES-OVERTIME	3,000	3,000	0
150 - 604 - 71000 FICA TAXES	20,080	20,833	753
150 - 604 - 71100 TCDRS RETIREMENT EXP	30,946	32,107	1,161
150 - 604 - 71300 SEC 125 CAFETERIA PLAN	108	108	0
150 - 604 - 71400 HEALTH CARE PLAN	24,840	24,840	0
150 - 604 - 71500 UNEMPLOYMENT INSURANCE/TA	0	0	0
150 - 604 - 71800 COMMISSIONERS TRAVEL ALLO	0	0	0
150 - 604 - 71900 UNIFORMS	4,500	4,500	0
150 - 604 - 72500 MATERIALS & SUPPLIES	47,400	47,400	0
150 - 604 - 72700 REPAIR, MAINT. & PARTS	0	0	0
150 - 604 - 74000 DEBT & LEASE SERVICE	0	0	0
150 - 604 - 75500 FUNDING FOR M & E FUND	0	0	0
150 - 604 - 76600 WORKERS COMP INSURANCE	0	0	0
150 - 604 - 76800 TIRES & TUBES	4,000	20,000	16,000
150 - 604 - 76900 CULVERTS, TILES, SEALING	2,900	2,900	0
150 - 604 - 79500 SHOP SUPPLIES	2,500	2,500	0
150 - 604 - 82100 TELEPHONE	3,000	3,000	0
150 - 604 - 82500 UTILITIES	10,000	10,000	0
150 - 604 - 83300 FUEL	60,400	60,400	0
PRECINCT FOUR	473,153	500,916	27,762
ROAD & BRIDGE FUND			
Income Budget Totals	1,790,572	1,889,016	98,444
Expense Budget Totals	1,790,572	1,889,016	98,444
Excess of Revenue over Expense	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
ROAD & BRIDGE MACHINERY FUND			
<i>PRIOR YEAR CARRYOVER CAPITAL EQUIPMENT</i>	258,098	256,353	(1,745)
<i>PRIOR YEAR CARRYOVER NOXIOUS WEEDS</i>	0	0	0
	258,098	256,353	(1,745)
<u>TAX REVENUE</u>			
160 - 400 - 40100 ADVALOREM TAXES	654,354	616,439	(37,915)
160 - 400 - 40300 DELINQUENT ADVALOREM TAXES	6,000	6,000	0
160 - 400 - 40800 WIND PROJECTS	201,000	201,000	0
TAX REVENUE	861,354	823,439	(37,915)
<u>OTHER REVENUE</u>			
160 - 480 - 46300 NOXIOUS WEED DISTRICT	20,000	20,000	0
160 - 480 - 46400 SALE OF EQUIPMENT	0	0	0
160 - 480 - 49900 FINANCING OF EQUIPMENT	0	0	0
OTHER REVENUE	20,000	20,000	0
<u>INVESTMENT INCOME</u>			
160 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>COUNTY WIDE SERVICES</u>			
160 - 575 - 75500 CAPITAL EQUIP-SINKING	0	0	0
COUNTY WIDE SERVICES	0	0	0
<u>COMBINED R&B</u>			
160 - 600 - 74000 DEBT & LEASE PAYMENTS	0	0	0
160 - 600 - 75400 UNBUDGETED EQUIPMENT COSTS	0	0	0
160 - 600 - 75500 CAPITAL EXPENDITURE(ROAD	120,000	220,000	100,000
160 - 600 - 99600 MOTORGRADERS	551,252	543,439	(7,813)
160 - 600 - 99700 TRACTORS	70,102	0	(70,102)
COMBINED R&B	741,354	763,439	22,085
<u>PCT 1</u>			
160 - 601 - 74000 DEBT & LEASE PAYMENTS	0	0	0
160 - 601 - 75500 CAPITAL EQUIPMENT	85,276	82,056	(3,220)
PCT 1	85,276	82,056	(3,220)
<u>PCT 2</u>			
160 - 602 - 74000 DEBT & LEASE PAYMENTS			
160 - 602 - 75500 CAPITAL EQUIPMENT	118,344	80,190	(38,154)
PCT 2	118,344	80,190	(38,154)
<u>PCT 3</u>			
160 - 603 - 74000 DEBT & LEASE PAYMENTS			
160 - 603 - 75500 CAPITAL EQUIPMENT	103,228	68,267	(34,961)
PCT 3	103,228	68,267	(34,961)
<u>PCT 4</u>			
160 - 604 - 74000 DEBT & LEASE PAYMENTS			
160 - 604 - 75500 CAPITAL EQUIPMENT	71,250	85,840	14,590
PCT 4	71,250	85,840	14,590

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>NOXIOUS WEED PCT 1</u>			
160 - 661 - 72500 MATERIALS-NOXIOUS WEED	5,000	5,000	0
NOXIOUS WEED PCT 1	5,000	5,000	0
<u>NOXIOUS WEED PCT 2</u>			
160 - 662 - 72500 MATERIALS-NOXIOUS WEED	5,000	5,000	0
NOXIOUS WEED PCT 2	5,000	5,000	0
<u>NOXIOUS WEED PCT 3</u>			
160 - 663 - 72500 MATERIALS-NOXIOUS WEED	5,000	5,000	0
NOXIOUS WEED PCT 3	5,000	5,000	0
<u>NOXIOUS WEED PCT 4</u>			
160 - 664 - 72500 MATERIALS-NOXIOUS WEED	5,000	5,000	0
NOXIOUS WEED PCT 4	5,000	5,000	0
 ROAD & BRIDGE MACHINERY FUND			
Income Budget Totals	1,139,452	1,099,792	(39,660)
Expense Budget Totals	1,139,452	1,099,792	(39,660)
 Excess of Revenue over Expense	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
LATERAL ROAD FUND			
<u>REVENUES</u>			
180 - 400 - 40000 STATE COMPTROLLER	29,500	29,500	0
REVENUES	29,500	29,500	0
<u>INVESTMENT REVENUE</u>			
180 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>INTERFUND TRANSFERS</u>			
180 - 699 - 61500 ROAD & BRIDGE OPERATING	29,500	29,500	0
180 - 699 - 61600 ROAD & BRIDGE MACHINERY	0	0	0
INTERFUND TRANSFERS	29,500	29,500	0
 LATERAL ROAD FUND			
Income Budget Totals	29,500	29,500	0
Expense Budget Totals	29,500	29,500	0
 Excess of Revenue over Expense	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-2024	Budget Year 2024- 2025	NET CHANGE IN BUDGET INCREASE (DECREASE)
RIGHT OF WAY FUND			
<u>TAX REVENUE</u>			
190 - 400 - 40200 MOTOR VEHICLE REGISTRATI	35,500	35,500	0
TAX REVENUE	35,500	35,500	0
<u>INVESTMENT REVENUE</u>			
190 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>INTER FUND TRANSFERS</u>			
190 - 699 - 61500 ROAD & BRIDGE OPERATING	35,500	35,500	0
190 - 699 - 61600 ROAD & BRIDGE MACHINERY	0	0	0
INTER FUND TRANSFERS	35,500	35,500	0
RIGHT OF WAY FUND			
Income Budget Totals	35,500	35,500	0
Expense Budget Totals	35,500	35,500	0
Excess of Revenue over Expense	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
DISTRICT CLERK-SDU FUND			
<u>FUND CARRYOVER USED</u>			
410 - 300 - 39900 PRIOR YR CARRYOVER USED	32,691	32,691	0
FUND CARRYOVER USED	32,691	32,691	0
<u>REVENUES</u>			
410 - 400 - 45100 DISTRICT CLERK SDU FEES	0	0	0
REVENUES	0	0	0
<u>INVESTMENT REVENUE</u>			
410 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>EXPENSES</u>			
410 - 700 - 70400 SALARIES-PART TIME & TEMP	0	0	0
410 - 700 - 71000 FICA TAXES	0	0	0
410 - 700 - 72100 ASSOCIATION DUES	0	0	0
410 - 700 - 73100 CONFERENCE & SEMINARS	3,000	3,000	0
410 - 700 - 75500 CAPITAL EQUIPMENT	5,000	5,000	0
410 - 700 - 77400 MAINTENANCE & EQUIPMENT	3,000	3,000	0
410 - 700 - 78500 PRINTING RECORDS & SUPPLI	1,500	1,500	0
410 - 700 - 78900 MISCELLANEOUS	500	500	0
410 - 700 - 79900 RESERVE FOR ADDED EXP	19,691	19,691	0
EXPENSES	32,691	32,691	0
DISTRICT CLERK-SDU FUND			
Income Budget Totals	32,691	32,691	0
Expense Budget Totals	32,691	32,691	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
LAW LIBRARY			
<u>REVENUES</u>			
450 - 450 - 45100 DISTRICT CLERK FEES	5,000	5,000	0
450 - 450 - 50500 COUNTY CLERK	2,500	2,500	0
FEES	<u>7,500</u>	<u>7,500</u>	<u>0</u>
<u>INTER FUND TRANSFERS</u>			
450 - 499 - 41000 GENERAL FUND	15,000	35,000	20,000
INTER FUND TRANSFERS	<u>15,000</u>	<u>35,000</u>	<u>20,000</u>
<u>EXPENSES</u>			
450 - 700 - 72500 BOOKS & SUBSCRIPTIONS	22,500	42,500	20,000
450 - 700 - 75500 CAPITAL EQUIPMENT	0	0	0
450 - 700 - 82100 TELEPHONE	0	0	0
EXPENSES	<u>22,500</u>	<u>42,500</u>	<u>20,000</u>
LAW LIBRARY			
Income Budget Totals	22,500	42,500	20,000
Expense Budget Totals	22,500	42,500	20,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
JUVENILE MANAGEMENT FUND			
<u>REVENUES</u>			
480 - 450 - 45200 JUVENILE MANAGEMENT FEE	300	300	0
REVENUES 00	300	300	0
<u>INTER FUND TRANSFERS</u>			
480 - 499 - 41000 GENERAL FUND	0	0	0
INTER FUND TRANSFERS	0	0	0
<u>EXPENSES</u>			
480 - 700 - 70300 PERSONNEL SALARIES	0	0	0
480 - 700 - 71000 FICA TAXES	0	0	0
480 - 700 - 71100 TCDERS	0	0	0
480 - 700 - 71400 HEALTH CARE	0	0	0
480 - 700 - 78900 MISCELLANEOUS	300	300	0
EXPENSES	300	300	0
JUVENILE MANAGEMENT FUND			
Income Budget Totals	300	300	0
Expense Budget Totals	300	300	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
RECORDS MANAGEMENT			
<u>REVENUES</u>			
500 - 400 - 48900 COUNTY CLERK ARCHIVE FEE	0	0	0
500 - 400 - 45000 COUNTY CLERK FEES	20,000	20,000	0
REVENUES	20,000	20,000	0
<u>INVESTMENT REVENUE</u>			
500 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>EXPENSES</u>			
500 - 700 - 72500 BOOKS, MATERIALS, RESTORA	0	0	0
500 - 700 - 75500 CAPITAL EQUIPMENT	6,700	6,700	0
500 - 700 - 77400 EQUIPMENT MAINTENANCE ETC	9,300	9,300	0
500 - 700 - 78500 RESTORATION & CONVERSION	4,000	4,000	0
EXPENSES	20,000	20,000	0
RECORDS MANAGEMENT			
Income Budget Totals	20,000	20,000	0
Expense Budget Totals	20,000	20,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
COURT HOUSE RECORDS PRESERVATION			
<u>REVENUES</u>			
520 - 400 - 45000 FEES-COUNTY CLERK	2,500	2,500	0
520 - 400 - 45100 FEES-DISTRICT CLERK	7,000	7,000	0
520 - 400 - 46000 CC COURT TECHNOLOGY FEE	250	250	0
520 - 400 - 46100 DC COURT TECH FEE	300	300	0
REVENUES	10,050	10,050	0
<u>INVESTMENT INCOME</u>			
520 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0
<u>EXPENSES</u>			
520 - 700 - 78500 PRINTING RECORDS & SUPPLI	4,000	4,000	0
520 - 700 - 77400 MAINTENANCE, EQUIPMENT ET	6,050	6,050	0
EXPENSES	10,050	10,050	0
COURT HOUSE RECORDS PRESE			
Income Budget Totals	10,050	10,050	0
Expense Budget Totals	10,050	10,050	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
VITAL RECORDS PRESERVATION BUDGET			
<u>REVENUES</u>			
530 - 400 - 45000 FEES-COUNTY CLERK	1,000	1,000	0
REVENUES	1,000	1,000	0
<u>EXPENSES</u>			
530 - 700 - 77400 PRESERVATION PROJECTS	1,000	1,000	0
EXPENSES	1,000	1,000	0
VITAL RECORDS PRESERVATION BUDGET			
Income Budget Totals	1,000	1,000	0
Expense Budget Totals	1,000	1,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
DISTRICT CLERK-RECORD PRESERVATION			
<u>REVENUES</u>			
540 - 400 - 45100 DISTRICT CLERK FEES	2,500	2,500	0
REVENUES	2,500	2,500	0
<u>EXPENSES</u>			
540 - 700 - 77400 EQUIPMENT & MAINT.	2,500	2,500	0
EXPENSES	2,500	2,500	0
DISTRICT CLERK-RECORDS PR			
Income Budget Totals	2,500	2,500	0
Expense Budget Totals	2,500	2,500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
RECORDS ARCHIVE FUND			
<u>REVENUES</u>			
550 - 400 - 45000 COUNTY CLERK FEE	20,000	20,000	0
550 - 400 - 45100 DISTRICT CLERK FEE	500	500	0
550 - 400 - 49000 INTEREST INCOME	0	0	0
REVENUES	20,500	20,500	0
<u>EXPENSES</u>			
550 - 700 - 75500 CAPITAL EQUIPMENT	8,500	8,500	0
550 - 700 - 78500 RESTORATION CONSERVATION S	12,000	12,000	0
EXPENSES	20,500	20,500	0
Income Budget Totals	20,500	20,500	0
Expense Budget Totals	20,500	20,500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
COURTHOUSE SECURITY			
<u>REVENUES</u>			
560 - 400 - 45000 FEES-COUNTY CLERK	3,500	3,500	0
560 - 400 - 45100 FEES-DISTRICT CLERK	1,500	1,500	0
560 - 400 - 45200 FEES-JUSTICE OF PEACE	500	500	0
REVENUES	5,500	5,500	0
<u>INVESTMENT INCOME</u>			
560 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0
<u>EXPENSES</u>			
560 - 700 - 75500 CAPITAL EQUIPMENT	3,500	3,500	0
560 - 700 - 77400 EQUIPMENT & MAINT.	1,000	1,000	0
560 - 700 - 78900 MISCELLANEOUS	1,000	1,000	0
EXPENSES	5,500	5,500	0
COURTHOUSE SECURITY			
Income Budget Totals	5,500	5,500	0
Expense Budget Totals	5,500	5,500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
INTEREST AND SINKING			
<u>REVENUES</u>			
599 - 400 - 40100 ADVALOREM TAXES	1,907,619	1,904,619	-3,000
599 - 400 - 49000 INTEREST INCOME	0	0	0
599 - 400 - 99910 OPERATING TRANSFERS IN	0	0	0
	0	0	0
REVENUES	1,907,619	1,904,619	-3,000
<u>EXPENSES</u>			
599 700 - 78700 PROFESSIONAL SERVICES	250	250	0
599 - 700 - 89500 BOND PAYMENT	1,035,000	1,085,000	50,000
599 - 700 - 89600 INTEREST EXPENSE	872,369	819,369	-53,000
	0	0	0
EXPENSES	1,907,619	1,904,619	-3,000
INTEREST AND SINKING			
Income Budget Totals	1,907,619	1,904,619	-3,000
Expense Budget Totals	1,907,619	1,904,619	-3,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
VOTER REG-CONTRACTS			
<u>REVENUES</u>			
600 - 400 - 49000 INTEREST INCOME	0	0	0
600 - 400 - 80000 CITY OF HEREFORD CONTRACT	1,000	1,000	0
600 - 400 - 80100 SCHOOL CONTRACT	1,000	1,000	0
600 - 400 - 80200 HOSPITAL CONTRACT	1,000	1,000	0
600 - 400 - 80300 DEMOCRATIC PARTY CONTRACT	2,000	2,000	0
600 - 400 - 80400 REPUBLICAN PARTY CONTRACT	2,000	2,000	0
600 - 400 - 80500 STATE V. R. FUNDING	0	0	0
REVENUES	7,000	7,000	0
<u>EXPENSES</u>			
600 - 700 - 73100 CONFERENCE FEES, SEMINAR	2,400	2,400	0
600 - 700 - 75500 CAPITAL EQUIPMENT	2,000	2,000	0
600 - 700 - 77400 EQUIPMENT MAINTAINENCE	1,000	1,000	0
600 - 700 - 82100 TELEPHONE	600	600	0
600 - 700 - 78500 PRINTING, RECORDS, & SUPP	1,000	1,000	0
EXPENSES	7,000	7,000	0
VOTER REG-CONTRACTS			
Income Budget Totals	7,000	7,000	0
Expense Budget Totals	7,000	7,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
CONSTRUCTION WORK IN PROGRESS			
<u>FUND CARRYOVER USED</u>			
650 - 399 - 39900 PRIOR YR CARRYOVER USED	3,035,057	1,473,555	(1,561,502)
FUND CARRYOVER USED	3,035,057	1,473,555	(1,561,502)
<u>REVENUES</u>			
650 - 400 - 69500 BOND PROCEEDS	0	0	0
650 - 400 - 49000 INTEREST INCOME	0	0	0
650 - 400 - 99910 OPERATING TRANSFERS IN	0	0	0
	0	0	0
REVENUES	0	0	0
<u>EXPENSES</u>			
650 - 700 - 75500 CAPITAL EQUIPMENT	3,035,057	1,473,555	(1,561,502)
600 - 700 - 99200 OPERATING TRANSFERS OUT	0	0	0
			0
			0
			0
EXPENSES	3,035,057	1,473,555	(1,561,502)
CONSTRUCTION WORK IN PROGRESS			
Income Budget Totals	3,035,057	1,473,555	(1,561,502)
Expense Budget Totals	3,035,057	1,473,555	(1,561,502)

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
CHECK COLLECTION FUND			
<u>FUND CARRYOVER USED</u>			
700 - 399 - 39900 PRIOR YR CARRYOVER USED	5,250	5,250	0
FUND CARRYOVER USED	5,250	5,250	0
<u>REVENUES</u>			
700 - 400 - 45000 FEE INCOME	2,500	2,500	0
REVENUES	2,500	2,500	0
<u>INVESTMENT INCOME</u>			
700 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0
<u>EXPENSES</u>			
700 - 700 - 70300 PERSONNEL SALARIES	1,500	1,500	0
700 - 700 - 71000 FICA TAXES	0	0	0
700 - 700 - 71100 TCDERS RETIREMENT	0	0	0
700 - 700 - 71300 CAFETERIA PLAN	0	0	0
700 - 700 - 73100 CONFERECE & SEMINARS	0	0	0
700 - 700 - 73400 COMMUNITY AWARENESS	250	250	0
700 - 700 - 75500 CAPITAL EQUIPMENT	1,000	1,000	0
700 - 700 - 77400 MAINTENANCE-EQUIPMENT ETC	4,000	4,000	0
700 - 700 - 78500 PRINTING, RECORDS, SUPPLI	500	500	0
700 - 700 - 78900 MISCELLANEOUS	500	500	0
EXPENSES	7,750	7,750	0
CHECK COLLECTION FUND			
Income Budget Totals	7,750	7,750	0
Expense Budget Totals	7,750	7,750	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
DSC SHERIFF- O N S FUND			
<u>FUND CARRYOVER USED</u>			
710 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND CARRYOVER USED	0	0	0
<u>REVENUES</u>			
710 - 400 - 67100 SHERIFF ONS SEIZURES	5,000	5,000	0
REVENUES	5,000	5,000	0
<u>INVESTMENT REVENUE</u>			
710 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>EXPENSES</u>			
710 - 700 - 75500 CAPITAL EQUIPMENT	0	0	0
710 - 700 - 77400 EQUIPMENT MAINTENANCE	0	0	0
710 - 700 - 78900 MISCELLANEOUS	5,000	5,000	0
EXPENSES	5,000	5,000	0
DSC SHERIFF- O N S FUND			
Income Budget Totals	5,000	5,000	0
Expense Budget Totals	5,000	5,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
DISTRICT ATTY-SEIZURE			
<u>REVENUES</u>			
720 - 400 - 47400 CDA SEIZURES	500	500	0
REVENUES	500	500	0
<u>INVESTMENT INCOME</u>			
720 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0
<u>EXPENSES</u>			
720 - 700 - 75500 CAPITAL EQUIPMENT	0	0	0
720 - 700 - 78900 MISCELLANEOUS	500	500	0
EXPENSES	500	500	0
DISTRICT ATTY-SEIZURE FUND			
Income Budget Totals	500	500	0
Expense Budget Totals	500	500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
DISTRICT ATTY-FORFEITURE			
<u>FUND CARRYOVER USED</u>			
730 - 399 - 39900 PRIOR YR CARRYOVER USED	3,940	3,940	0
FUND CARRYOVER USED	3,940	3,940	0
REVENUES			
730 - 400 - 47300 FORFEITURES	0	0	0
REVENUES	0	0	0
<u>INVESTMENT REVENUE</u>			
730 - 490 - 49000 INTEREST INCOME	60	60	0
INVESTMENT REVENUE	60	60	0
<u>EXPENSES</u>			
730 - 700 - 70300 PERSONNEL SALAIRES-SUPP	0	0	0
730 - 700 - 71000 FICA TAXES	0	0	0
730 - 700 - 71100 TCDERS RETIREMENT	0	0	0
730 - 700 - 71400 HEALTH INSURANCE	0	0	0
730 - 700 - 75500 CAPITAL EQUIPMENT	4,000	4,000	0
730 - 700 - 75700 EXPERT WITNESS	0	0	0
730 - 700 - 78900 MISCELLANEOUS	0	0	0
EXPENSES	4,000	4,000	0
DISTRICT ATTY-FORFEITURE			
Income Budget Totals	4,000	4,000	0
Expense Budget Totals	4,000	4,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
DSC EMPLOYEE HOLDING			
<u>EMPLOYEE HOLDING REVENUE</u>			
750 - 475 - 35100 CONTRIBUTIONS-HEALTH CARE	622,008	695,469	73,461
750 - 475 - 35200 STOP LOSS PAYMENTS	0	0	0
750 - 475 - 35300 MISCELLANEOUS REFUNDS	1,000	1,000	0
750 - 475 - 49000 INTEREST INCOME	50	50	0
EMPLOYEE HOLDING REVENUE	623,058	696,519	73,461
<u>INTER FUND TRANSFERS</u>			
750 - 499 - 61000 GENERAL FUND TRANSFERS	1,064,007	1,164,007	100,000
INTER FUND TRANSFERS	1,064,007	1,164,007	100,000
<u>EXPENSES-DSC EMPLOYEE HOL</u>			
750 - 675 - 60100 ADMINISTRATIVE EXPENSE	559,760	560,986	1,226
750 - 675 - 60200 HEALTH CARE BENEFIT CLAIM	1,127,305	1,299,540	172,235
EXPENSES-DSC EMPLOYEE HOL	1,687,065	1,860,526	173,461
DSC EMPLOYEE HOLDING			
Income Budget Totals	1,687,065	1,860,526	173,461
Expense Budget Totals	1,687,065	1,860,526	173,461

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
GRANT FUNDS - ARPA			
<u>FUND CARRYOVER USED</u>			
800 - 399 - 39900 PRIOR YR CARRYOVER USED	0	223,316	(223,316)
FUND CARRYOVER USED	0	223,316	(223,316)
<u>REVENUES</u>			
800 - 470 - 47000 GRANT REVENUE	0	0	0
REVENUES	0	0	0
<u>EXPENSES</u>			
800 - 906 - 75500 CAPITAL EXPENDITURES	0	223,316	223,316
EXPENSES	0	223,316	223,316
GRANT FUNDS - ARPA			
Income Budget Totals	0	223,316	223,316
Expense Budget Totals	0	223,316	223,316

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
SB 22 SHERIFF GRANT			
<u>FUND CARRYOVER USED</u>			
870 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND CARRYOVER USED	0	0	0
<u>REVENUES</u>			
870 - 470 - 47000 GRANT REVENUE	350,000	350,000	0
REVENUES	350,000	350,000	0
<u>EXPENSES</u>			
870 - 545 - 70300 PERSONNEL SALARIES	58,000	241,125	183,125
870 - 545 - 71000 FICA TAXES	0	18,446	18,446
870 - 545 - 71100 TCDRS RETIREMENT	0	28,429	28,429
870 - 545 - 71400 HEALTH INSURANCE	0	20,700	20,700
870 - 545 - 75100 EMPLOYEE TRAINING	20,000	0	(20,000)
870 - 545 - 75500 CAPITAL EXPENDITURES	272,000	41,300	(230,700)
EXPENSES	350,000	350,000	0
SB 22 SHERIFF GRANT			
Income Budget Totals	350,000	350,000	0
Expense Budget Totals	350,000	350,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2024-2025**

	Budget Year 2023-24	Budget Year 2024-25	NET CHANGE IN BUDGET INCREASE (DECREASE)
SB 22 CDA GRANT			
<u>FUND CARRYOVER USED</u>			
880 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND CARRYOVER USED	0	0	0
<u>REVENUES</u>			
880 - 470 - 47000 GRANT REVENUE	175,000	175,000	0
REVENUES	175,000	175,000	0
<u>EXPENSES</u>			
880 - 525 - 70300 PERSONNEL SALAIRES	175,000	147,577	(27,423)
880 - 525 - 71000 FICA TAXES	0	11,290	11,290
880 - 525 - 71100 TCDRS RETIREMENT	0	16,134	16,134
880 - 525 - 71400 HEALTH INSURANCE	0	0	0
880 - 525 - 71800 EMPLOYEE TRAVEL	0	0	0
880 - 525 - 78500 PRINTING, RECORDS, SUPPLIES	0	0	0
880 - 525 - 78900 MISCELLANEOUS	0	0	0
EXPENSES	175,000	175,000	0
SB 22 CDA GRANT			
Income Budget Totals	175,000	175,000	0
Expense Budget Totals	175,000	175,000	0

DEAF SMITH COUNTY
SALARY SCHEDULE
FYE 2024-2025

Raise 4.00%
Flat \$0.00
Sheriff/Jail

Salary Levels

County Judge #501											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	.0765 FICA	0.1179 Retirement	Health	TOTAL
1/1/2015	Judge	94,997.43	3,799.90	98,797.33	1,170.00		99,967.33	7,647.50	11,786.15	4,140.00	123,540.98
	State Supplement		0.00	0.00			0.00	0.00	0.00		0.00
6/20/2001	Secretary	37,982.70	1,519.31	39,502.01	1,500.00	0.00	41,002.01	3,136.65	4,834.14	4,140.00	53,112.80
	Juvenile Dept	7,166.14	286.65	7,452.79			7,452.79	570.14	878.68	0.00	8,901.61
	DEPARTMENT COST	140,146.27	5,605.85	145,752.12	2,670.00	0.00	148,422.12	11,354.29	17,498.97	8,280.00	185,555.38
									Prior Year		178,716.42
									Total Increase		6,838.96

County Clerk #505											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2019	Elected Official	56,853.28	2,274.13	59,127.41	570.00		59,697.41	4,566.85	7,038.32	4,140.00	75,442.59
7/16/2009	Chief Deputy	37,445.39	1,497.82	38,943.21	1,500.00	0.00	40,443.21	3,093.91	4,768.25	4,140.00	52,445.36
7/25/2019	Deputy	33,459.98	1,338.40	34,798.38	120.00	0.00	34,918.38	2,671.26	4,116.88	4,140.00	45,846.51
9/10/2019	Deputy	33,459.98	1,338.40	34,798.38	120.00	0.00	34,918.38	2,671.26	4,116.88	4,140.00	45,846.51
9/16/2019	Deputy	33,459.98	1,338.40	34,798.38	120.00	0.00	34,918.38	2,671.26	4,116.88	4,140.00	45,846.51
			0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	DEPARTMENT COST	194,678.61	7,787.14	202,465.75	2,430.00	0.00	204,895.75	15,674.53	24,157.21	20,700.00	265,427.49
									Prior Year		298,009.56
									Total Increase		-32,582.07

**DEAF SMITH COUNTY
SALARY SCHEDULE
FYE 2024-2025**

District Judge #511											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
	District Judge #511			0.00		6,240.00	6,240.00	477.36	735.70	0.00	7,453.06
4/8/2024	Secretary/Clerk	40,200.00	1,608.00	41,808.00		0.00	41,808.00	3,198.31	4,929.16	4,140.00	54,075.48
	DEPARTMENT COST	40,200.00	1,608.00	41,808.00	0.00	6,240.00	48,048.00	3,675.67	5,664.86	4,140.00	61,528.53
									Prior Year		61,399.54
									Total Increase		128.99

District Clerk #515											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
5/1/24 (4/7/93)	Elected Official	56,853.28	2,274.13	59,127.41	1,500.00		60,627.41	4,638.00	7,147.97	4,140.00	76,553.38
4/25/2022	Deputy	31,270.00	1,250.80	32,520.80		0.00	32,520.80	2,487.84	3,834.20	4,140.00	42,982.84
4/1/2020	Chief Deputy	37,445.34	1,497.81	38,943.15		0.00	38,943.15	2,979.15	4,591.40	4,140.00	50,653.70
7/24/2023	Deputy	31,270.00	1,250.80	32,520.80		0.00	32,520.80	2,487.84	3,834.20	4,141.00	42,983.84
			0.00	0.00		0.00	0.00	0.00	0.00		0.00
	DEPARTMENT COST	156,838.62	6,273.54	163,112.16	1,500.00	0.00	164,612.16	12,592.83	19,407.77	16,561.00	213,173.77
									Prior Year		205,680.35
									Total Increase		7,493.42

Justice of the Peace #521											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2007	Elected Official	56,853.28	2,274.13	59,127.41	1,500.00	1,800.00	62,427.41	4,775.70	7,360.19	4,140.00	78,703.30
9/1/2007	Chief Deputy	37,445.89	1,497.84	38,943.73	1,500.00	0.00	40,443.73	3,093.95	4,768.32	4,140.00	52,445.99
5/13/2019	Deputy	33,458.00	1,338.32	34,796.32	120.00	0.00	34,916.32	2,671.10	4,116.63	4,140.00	45,844.05
100/1/22	Deputy	31,270.00	1,250.80	32,520.80	0.00	0.00	32,520.80	2,487.84	3,834.20	4,140.00	42,982.84
	DEPARTMENT COST	159,027.17	6,361.09	165,388.26	3,120.00	1,800.00	170,308.26	13,028.58	20,079.34	16,560.00	219,976.18
									Prior Year		212,235.17
									Total Increase		7,741.01

DEAF SMITH COUNTY
SALARY SCHEDULE
FYE 2024-2025

DISTRICT ATTORNEY #525							Other				
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Supplement	TOTAL	FICA	Retirement	Health	TOTAL
8/19/2002	District Attorney state	0.00		0.00			0.00	0.00	0.00		0.00
7/1/2024	Assistant DA	70,476.80	4,399.99	74,876.79	0.00		74,876.79	5,728.07	8,827.97	4,140.00	93,572.84
8/5/2024	Assistant DA	68,464.24	3,600.01	72,064.25	0.00		72,064.25	5,512.92	8,496.38	4,140.00	90,213.54
2/11/2013	Investigator	59,760.34	3,039.54	62,799.88	1,440.00		64,239.88	4,914.35	7,573.88	4,140.00	80,868.11
10/1/2014	Office	40,440.00	1,617.60	42,057.60	1,320.00		43,377.60	3,318.39	5,114.22	4,140.00	55,950.21
9/2/1999	Office	39,979.48	1,599.18	41,578.66	1,500.00		43,078.66	3,295.52	5,078.97	4,140.00	55,593.15
6/6/2022	Office	31,270.00	1,250.80	32,520.80	0.00		32,520.80	2,487.84	3,834.20	4,140.00	42,982.84
2/15/2024	Office	32,970.08	1,318.80	34,288.88	0.00		34,288.88	2,623.10	4,042.66	4,140.00	45,094.64
11/24/2020	Office	5,210.42	1,720.00	6,930.42			6,930.42	530.18	817.10	4,140.00	12,417.69
	Office		1,300.00	1,300.00			1,300.00	99.45	153.27	4,140.00	5,692.72
											1,265.71
	DEPARTMENT COST	348,571.36	19,845.93	368,417.29	4,260.00	0.00	372,677.29	28,509.81	43,938.65	37,260.00	483,651.46
									Prior Year		443,891.79
									Total Increase		39,759.67
	EXCESS STATE	6,920.00		6,920.00			6,920.00	529.38	815.87		8,265.25
	EXCESS STATE	2,515.94		2,515.94			2,515.94	192.47	296.63		3,005.04
	EXCESS STATE	1,228.20		1,228.20			1,228.20	93.96	144.80		1,466.96
	EXCESS STATE	5,300.00		5,300.00			5,300.00	405.45	624.87		6,330.32
	EXCESS STATE	3,657.96		3,657.96			3,657.96	279.83	431.27		4,369.07
	EXCESS STATE	2,930.00		2,930.00			2,930.00	224.15	345.45		3,499.59
	EXCESS STATE	1,190.00		1,190.00			1,190.00	91.04	140.30		1,421.34
	DEPARTMENT COST	23,742.10	0.00	23,742.10	0.00	0.00	23,742.10	1,816.27	2,799.19	0.00	28,357.56
									Prior Year		21,191.16
									Total Increase		7,166.40
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	DEPARTMENT COST	800.00	0.00	800.00	0.00	0.00	800.00	61.20	94.32	0.00	955.52
									Prior Year		955.52
									Total Increase		0.00
	Forfeiture Account	0.00		0.00			0.00	0.00	0.00		0.00
	Forfeiture Account	0.00		0.00			0.00	0.00	0.00		0.00
	Forfeiture Account	0.00		0.00			0.00	0.00	0.00		0.00
	Forfeiture Account	0.00		0.00			0.00	0.00	0.00		0.00
	Forfeiture Account	0.00		0.00			0.00	0.00	0.00		0.00
	Forfeiture Account	0.00		0.00			0.00	0.00	0.00		0.00
	DEPARTMENT COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
									Prior Year		0.00
									Total Increase		0.00

DEAF SMITH COUNTY
SALARY SCHEDULE
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Tax Assessor Collector #531											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
7/9/2023	Elected	56,853.28	2,274.13	59,127.41	1,500.00		60,627.41	4,638.00	7,147.97	4,140.00	76,553.38
3/16/2016	Chief Deputy	37,445.89	1,497.84	38,943.73	1,080.00	0.00	40,023.73	3,061.82	4,718.80	4,140.00	51,944.34
6/26/2023	Deputy	31,270.00	1,250.80	32,520.80		0.00	32,520.80	2,487.84	3,834.20	4,140.00	42,982.84
9/26/2023	Deputy	31,270.00	1,250.80	32,520.80			32,520.80	2,487.84	3,834.20	4,140.00	42,982.84
	Part-Time (\$12.18/hour 1040/year)	12,671.44	253.43	12,924.87			12,924.87	988.75	1,523.84		15,437.46
	DEPARTMENT COST	169,510.61	6,527.00	176,037.61	2,580.00	0.00	178,617.61	13,664.25	21,059.02	16,560.00	229,900.87
									Prior Year		219,576.18
									Total Increase		10,324.69

Treasurer #535											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/8/2024	Elected Official	56,853.28	2,274.13	59,127.41			59,127.41	4,523.25	6,971.12	4,140.00	74,761.78
1/3/2022	Chief Deputy	37,445.89	1,497.84	38,943.73		0.00	38,943.73	2,979.20	4,591.47	0.00	46,514.39
	Part Time	0.00	0.00	0.00			0.00	0.00	0.00		0.00
	DEPARTMENT COST	94,299.17	3,771.97	98,071.14	0.00	0.00	98,071.14	7,502.44	11,562.59	4,140.00	121,276.17
									Prior Year		112,630.63
									Total Increase		8,645.54

Auditor #541											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
10/1/2012	Appointed	58,103.20	2,324.13	60,427.33	1,440.00		61,867.33	4,732.85	7,294.16	4,140.00	78,034.34
	DEPARTMENT COST	58,103.20	2,324.13	60,427.33	1,440.00	0.00	61,867.33	4,732.85	7,294.16	4,140.00	78,034.34
									Prior Year		75,115.07
									Total Increase		2,919.27

DEAF SMITH COUNTY
SALARY SCHEDULE
FYE 2024-2025

Sheriff's Office #545						Other						
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Supplement	TOTAL	FICA	Retirement	Health	TOTAL	
10/1/2006	Sheriff	71,269.95	2,850.80	74,120.75	1,500.00	5,000.00	80,620.75	6,167.49	9,505.19	4,140.00	100,433.42	
2/1/2013	Chief Deputy	62,749.65	2,509.99	65,259.64	1,440.00	5,000.00	71,699.64	5,485.02	8,453.39	4,140.00	89,778.05	
9/1/2001	Investigator	54,788.28	2,191.53	56,979.81	1,500.00	5,000.00	63,479.81	4,856.21	7,484.27	4,140.00	79,960.29	
4/15/2016	Deputy	54,191.25	2,167.65	56,358.90	1,080.00	3,000.00	60,438.90	4,623.58	7,125.75	4,140.00	76,328.22	
1/12/2022	Deputy	54,191.25	2,167.65	56,358.90	0.00	2,000.00	58,358.90	4,464.46	6,880.51	4,140.00	73,843.87	
8/18/2021	Deputy	54,191.25	2,167.65	56,358.90	0.00	2,000.00	58,358.90	4,464.46	6,880.51	4,140.00	73,843.87	
10/27/2020	Deputy/Bailiff	54,191.25	2,167.65	56,358.90	0.00	3,000.00	59,358.90	4,540.96	6,998.41	4,140.00	75,038.27	
3/6/2023	Deputy	54,191.25	2,167.65	56,358.90	0.00	2,000.00	58,358.90	4,464.46	6,880.51	4,140.00	73,843.87	
7/6/2021	Academy Deputy	44,111.20	1,764.45	45,875.65	0.00	2,000.00	47,875.65	3,662.49	5,644.54	4,140.00	61,322.67	
4/2/2024	Academy Deputy	44,111.20	1,764.45	45,875.65	0.00	0.00	45,875.65	3,509.49	5,408.74	4,140.00	58,933.87	
4/5/2021	Academy Deputy	44,111.20	1,764.45	45,875.65	0.00	2,000.00	47,875.65	3,662.49	5,644.54	4,140.00	61,322.67	
4/2/2024	Academy Deputy	44,111.20	1,764.45	45,875.65	0.00	0.00	45,875.65	3,509.49	5,408.74	4,140.00	58,933.87	
11/27/2002	Admin. Assistant	38,699.30	1,547.97	40,247.27	1,500.00	0.00	41,747.27	3,193.67	4,922.00	4,140.00	54,002.94	
6/11/2015	Records Clerk	35,160.11	1,406.40	36,566.51	1,080.00	0.00	37,646.51	2,879.96	4,438.52	4,140.00	49,105.00	
8/16/2013	Communications Supervisor	47,297.78	1,891.91	49,189.69	1,320.00	5,000.00	55,509.69	4,246.49	6,544.59	4,140.00	70,440.78	
2/1/2023	Dispatcher	40,769.48	1,630.78	42,400.26	0.00	0.00	42,400.26	3,243.62	4,998.99	4,140.00	54,782.87	
5/4/2020	Dispatcher	41,268.88	1,650.76	42,919.64	0.00	4,000.00	46,919.64	3,589.35	5,531.82	4,140.00	60,180.81	
6/14/2024	Dispatcher	40,769.48	1,630.78	42,400.26	0.00	2,000.00	44,400.26	3,396.62	5,234.79	4,140.00	57,171.67	
	Dispatcher	40,769.48	1,630.78	42,400.26	0.00	0.00	42,400.26	3,243.62	4,998.99	4,140.00	54,782.87	
	Academy Deputy vs Deputy	40,320.00	1,612.80	41,932.80			41,932.80	3,207.86	4,943.88	0.00	50,084.54	
	Overtime	45,000.00		45,000.00			45,000.00	3,442.50	5,305.50	0.00	53,748.00	
	DEPARTMENT COST	1,006,263.44	38,450.54	1,044,713.98	9,420.00	42,000.00	1,096,133.98	83,854.25	129,234.20	78,660.00	1,387,882.42	
									Prior Year		1,365,077.61	
									Total Increase		22,804.81	

**DEAF SMITH COUNTY
SALARY SCHEDULE
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Jail #551											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
4/1/1990	Jail Administrator/Captain	60,230.55	2,409.22	62,639.77	1,500.00	5,000.00	69,139.77	5,289.19	8,151.58	4,140.00	86,720.54
7/16/2001	Lieutenant	56,603.31	2,264.13	58,867.44	1,500.00	5,000.00	65,367.44	5,000.61	7,706.82	4,140.00	82,214.87
4/4/2012	Sergeant	53,243.90	2,129.76	55,373.66	1,320.00	5,000.00	61,693.66	4,719.56	7,273.68	4,140.00	77,826.90
11/17/2021	Corporal	50,160.64	2,006.43	52,167.07	0.00	3,000.00	55,167.07	4,220.28	6,504.20	4,140.00	70,031.54
6/23/2021	Corporal	50,160.64	2,006.43	52,167.07	0.00	2,000.00	54,167.07	4,143.78	6,386.30	4,140.00	68,837.14
1/7/2008	Corporal	51,705.04	2,068.20	53,773.24	1,500.00	4,000.00	59,273.24	4,534.40	6,988.32	4,140.00	74,935.96
12/2/2012	Corporal	50,160.64	2,006.43	52,167.07	1,440.00	5,000.00	58,607.07	4,483.44	6,909.77	4,140.00	74,140.28
9/20/2022	Corporal	50,157.28	2,006.29	52,163.57	0.00	0.00	52,163.57	3,990.51	6,150.09	4,140.00	66,444.17
3/15/2022	Corporal	50,157.20	2,006.29	52,163.49	0.00	2,000.00	54,163.49	4,143.51	6,385.88	4,140.00	68,832.87
11/7/2022	Senior Jailer	47,297.92	1,891.92	49,189.84	0.00	0.00	49,189.84	3,763.02	5,799.48	4,140.00	62,892.34
3/24/2022	Senior Jailer	47,297.92	1,891.92	49,189.84	0.00	2,000.00	51,189.84	3,916.02	6,035.28	4,140.00	65,281.14
9/19/2023	Jailer Level 2	45,964.48	1,838.58	47,803.06	0.00	0.00	47,803.06	3,656.93	5,635.98	4,140.00	61,235.97
5/1/2023	Jailer Level 2	45,964.48	1,838.58	47,803.06	0.00	2,000.00	49,803.06	3,809.93	5,871.78	4,140.00	63,624.77
8/12/2020	Jailer Level 2	45,964.48	1,838.58	47,803.06	0.00	2,000.00	49,803.06	3,809.93	5,871.78	4,140.00	63,624.77
11/15/2022	Jailer Level 2	45,964.48	1,838.58	47,803.06	0.00	2,000.00	49,803.06	3,809.93	5,871.78	4,140.00	63,624.77
8/9/2022	Jailer Level 2	45,964.59	1,838.58	47,803.17	0.00	2,000.00	49,803.17	3,809.94	5,871.79	4,140.00	63,624.91
9/6/2022	Jailer Level 2	45,965.04	1,838.60	47,803.64	0.00	2,000.00	49,803.64	3,809.98	5,871.85	4,140.00	63,625.47
2/22/2022	Jailer Level 2	45,965.04	1,838.60	47,803.64	0.00	2,000.00	49,803.64	3,809.98	5,871.85	4,140.00	63,625.47
5/11/2022	Jailer Level 2	45,964.59	1,838.58	47,803.17	0.00	0.00	47,803.17	3,656.94	5,635.99	4,140.00	61,236.11
2/27/2023	Jailer Level 2	45,964.59	1,838.58	47,803.17	0.00	2,000.00	49,803.17	3,809.94	5,871.79	4,140.00	63,624.91
8/9/2022	Jailer Level 2	45,964.59	1,838.58	47,803.17	0.00	2,000.00	49,803.17	3,809.94	5,871.79	4,140.00	63,624.91
8/1/2022	Jailer Level 2	45,964.59	1,838.58	47,803.17	0.00	2,000.00	49,803.17	3,809.94	5,871.79	4,140.00	63,624.91
11/1/2022	Jailer Level 2	45,964.59	1,838.58	47,803.17	0.00	2,000.00	49,803.17	3,809.94	5,871.79	4,140.00	63,624.91
2/6/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
2/27/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
4/4/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
4/9/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
5/10/2022	Jailer	44,111.04	1,764.44	45,875.48	0.00	2,000.00	47,875.48	3,662.47	5,644.52	4,140.00	61,322.48
3/26/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
12/12/2023	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
1/29/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
1/23/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
2/7/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
2/27/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
2/28/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
1/3/2023	Jailer	44,111.04	1,764.44	45,875.48	0.00	2,000.00	47,875.48	3,662.47	5,644.52	4,140.00	61,322.48
1/2/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
5/16/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	3,000.00	48,875.48	3,738.97	5,762.42	4,140.00	62,516.88
6/25/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
4/18/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
12/13/2022	Jailer	44,111.04	1,764.44	45,875.48	0.00	3,000.00	48,875.48	3,738.97	5,762.42	4,140.00	62,516.88
11/1/2023	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
4/22/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
5/16/2024	Jailer	44,111.04	1,764.44	45,875.48	0.00	0.00	45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
	Nurse	0.00	0.00	60,000.00	0.00	0.00	60,000.00	4,590.00	7,074.00	4,140.00	75,804.00
	Overtime	40,000.00	0.00	40,000.00			40,000.00	3,060.00	4,716.00		47,776.00
	DEPARTMENT COST	2,085,082.42	81,803.30	2,226,885.72	7,260.00	63,000.00	2,297,145.72	175,731.65	270,833.48	186,300.00	2,930,010.84
									Prior Year		2,797,999.45
									Total Increase		132,011.39

**DEAF SMITH COUNTY
SALARY SCHEDULE
FYE 2024-2025**

CONSTABLE #553											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
	Deputy Constable	54,191.25	2,167.65	56,358.90		0.00	56,358.90	4,311.46	6,644.71	4,140.00	71,455.07
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
	DEPARTMENT COST	54,191.25	2,167.65	56,358.90	0.00	0.00	56,358.90	4,311.46	6,644.71	4,140.00	71,455.07
									Prior Year		0.00
									Total Increase		71,455.07

LIBRARY #555											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
6/20/2022	Librarian	46,000.00	1,840.00	47,840.00	0.00	0.00	47,840.00	3,659.76	5,640.34	4,140.00	61,280.10
6/25/2018	Staff	34,044.21	1,361.77	35,405.98	720.00	0.00	36,125.98	2,763.64	4,259.25	4,140.00	47,288.87
8/22/2022	Assistant Librarian	41,750.08	1,670.00	43,420.08	0.00		43,420.08	3,321.64	5,119.23	4,140.00	56,000.95
1/23/2023	Staff	34,044.21	1,361.77	35,405.98	0.00	0.00	35,405.98	2,708.56	4,174.36	4,140.00	46,428.90
12/1/2022	Staff	34,044.21	1,361.77	35,405.98	0.00	0.00	35,405.98	2,708.56	4,174.36	4,140.00	46,428.90
10/7/2014	(part time \$12.18/hr 1040 hrs per year)	12,671.44	253.43	12,924.87	0.00		12,924.87	988.75	1,523.84		15,437.46
8/16/2023	(part time \$12.18/hr 1040 hrs per year)	12,671.44	253.43	12,924.87	0.00		12,924.87	988.75	1,523.84	0.00	15,437.46
	part time	1,200.00		1,200.00			1,200.00	91.80	141.48	0.00	1,433.28
	DEPARTMENT COST	216,425.59	8,102.17	224,527.76	720.00	0.00	225,247.76	17,231.45	26,556.71	20,700.00	289,735.92
									Prior Year		283,641.89
									Total Increase		6,094.03

MUSEUM #561											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
2/2/2015	Director	41,480.33	1,659.21	43,139.54	960.00		44,099.54	3,373.62	5,199.34	4,140.00	56,812.49
1/1/2007	Assistant	34,044.21	1,361.77	35,405.98	1,500.00	0.00	36,905.98	2,823.31	4,351.21	4,140.00	48,220.50
	DEPARTMENT COST	75,524.54	3,020.98	78,545.52	2,460.00	0.00	81,005.52	6,196.92	9,550.55	8,280.00	105,032.99
									Prior Year		101,424.73
									Total Increase		3,608.26

Social Services #565											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
10/23/2023	Director	36,000.00	1,440.00	37,440.00		0.00	37,440.00	2,864.16	4,414.18	4,140.00	48,858.34
1/1/2015	Judge	10,000.00	400.00	10,400.00			10,400.00	795.60	1,226.16		12,421.76
	DEPARTMENT COST	46,000.00	1,840.00	47,840.00	0.00	0.00	47,840.00	3,659.76	5,640.34	4,140.00	61,280.10
									Prior Year		59,082.40
									Total Increase		2,197.70

EXTENSION #571											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
4/1/2024	Extension Agent	26,452.61	1,058.10	27,510.71		0.00	27,510.71	2,104.57		0.00	29,615.28
5/1/2024	Office Manager	30,000.00	1,200.00	31,200.00	0.00	0.00	31,200.00	2,386.80	3,678.48	4,140.00	41,405.28
9/1/2010	Extension Agent	26,452.61	1,058.10	27,510.71	1,500.00	0.00	29,010.71	2,219.32			31,230.03
		0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00
	Part Time	0.00		0.00			0.00	0.00	0.00	0.00	0.00
	DEPARTMENT COST	82,905.22	3,316.21	86,221.43	1,500.00	0.00	87,721.43	6,710.69	3,678.48	4,140.00	102,250.60
									Prior Year		99,399.19
									Total Increase		2,851.41

DEAF SMITH COUNTY
SALARY SCHEDULE
FYE 2024-2025

ELECTION ADMINISTRATOR #573											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
	Elections & VR	38,461.54	1,538.46	40,000.00		0.00	40,000.00	3,060.00	4,716.00	4,140.00	51,916.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
	DEPARTMENT COST	38,461.54	1,538.46	40,000.00	0.00	0.00	40,000.00	3,060.00	4,716.00	4,140.00	51,916.00
									Prior Year		0.00
									Total Increase		51,916.00

Maintenance #578											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
8/3/2023	Maint Supervisor	46,000.00	1,840.00	47,840.00			47,840.00	3,659.76	5,640.34	4,140.00	61,280.10
8/17/2023	Maintenance	37,500.00	1,500.00	39,000.00	0.00		39,000.00	2,983.50	4,598.10	4,140.00	50,721.60
9/28/2015	Maintenance	33,460.00	1,338.40	34,798.40	1,080.00		35,878.40	2,744.70	4,230.06	4,140.00	46,993.16
4/22/2024	Part-time (\$14.06 1040 hrs per year)	14,621.96	292.44	14,914.40			14,914.40	1,140.95	1,758.41	0.00	17,813.76
	DEPARTMENT COST	131,581.96	4,970.84	136,552.80	1,080.00	0.00	137,632.80	10,528.91	16,226.91	12,420.00	176,808.62
									Prior Year		172,519.72
									Total Increase		4,288.90

Non Departmental											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
11/1/2005	Court Reporter	93,121.60	3,724.86	96,846.46	1,500.00		98,346.46	7,523.50	11,595.05	4,140.00	121,605.02
12/1/2017	Veteran Svc Officer	21,104.50	844.18	21,948.68	720.00		22,668.68	1,734.15	2,672.64	0.00	27,075.47
1/1/2019	Elections & VR	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00
	Outside Court Reporters	4,000.00		4,000.00	0.00	0.00	4,000.00	306.00	471.60	0.00	4,777.60
	DEPARTMENT COST	118,226.10	4,569.04	122,795.14	2,220.00	0.00	125,015.14	9,563.66	14,739.29	4,140.00	153,458.09
									Prior Year Gen Fund		154,304.41
									Total Increase		-846.32

DEAF SMITH COUNTY
SALARY SCHEDULE
FYE 2024-2025

Road & Bridge Pct 1											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
5/23/2023	Elected Official	18,999.00		18,999.00	0.00	1,000.00	19,999.00	1,529.92	2,357.88	4,140.00	28,026.81
10/1/2014	Foreman	49,434.72	1,977.39	51,412.11	1,500.00		52,912.11	4,047.78	6,238.34	4,140.00	67,338.22
8/28/2023	Operator	46,941.40	1,877.66	48,819.06	0.00		48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
2/22/2023	Operator	46,941.40	1,877.66	48,819.06	0.00		48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
1/31/2022	Operator	46,941.40	1,877.66	48,819.06	0.00		48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
8/28/2023	Operator	46,941.40	1,877.66	48,819.06			48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
				0.00			0.00	0.00	0.00		0.00
	Overtime	3,000.00		3,000.00			3,000.00	229.50	353.70		3,583.20
	DEPARTMENT COST	259,199.32	9,488.01	268,687.33	1,500.00	1,000.00	271,187.33	20,745.83	31,972.99	24,840.00	348,746.15
									Prior Year		338,703.62
									Total Increase		10,042.53

Road & Bridge Pct 2											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2003	Elected Official	18,999.00		18,999.00	1,500.00	1,000.00	21,499.00	1,644.67	2,534.73	4,140.00	29,818.41
7/9/2001	Operator	46,941.40	1,877.66	48,819.06	1,500.00		50,319.06	3,849.41	5,932.62	4,140.00	64,241.08
1/2/2020	Operator	46,941.52	1,877.66	48,819.18	0.00		48,819.18	3,734.67	5,755.78	4,140.00	62,449.63
5/16/2022	Operator	46,941.40	1,877.66	48,819.06	0.00		48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
3/20/2023	Foreman	49,434.52	1,977.38	51,411.90			51,411.90	3,933.01	6,061.46	4,140.00	65,546.37
9/1/2023	Operator	46,941.40	1,877.66	48,819.06			48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
	Overtime	3,000.00		3,000.00			3,000.00	229.50	353.70		3,583.20
				0.00			0.00	0.00	0.00		0.00
	DEPARTMENT COST	259,199.24	9,488.01	268,687.25	3,000.00	1,000.00	272,687.25	20,860.57	32,149.83	24,840.00	350,537.65
									Prior Year		334,427.57
									Total Increase		16,110.08

Road & Bridge Pct 3											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2009	Elected Official	18,999.00		18,999.00	375.00	1,000.00	20,374.00	1,558.61	2,402.09	4,140.00	28,474.71
7/5/1994	Foreman	49,434.72	1,977.39	51,412.11	1,500.00		52,912.11	4,047.78	6,238.34	4,140.00	67,338.22
12/3/2012	Operator	46,941.52	1,877.66	48,819.18	1,440.00		50,259.18	3,844.83	5,925.56	4,140.00	64,169.57
1/24/2024	Operator	46,941.40	1,877.66	48,819.06	0.00		48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
5/11/2020	Operator	46,941.40	1,877.66	48,819.06	0.00		48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
				0.00			0.00	0.00	0.00		0.00
	Overtime	3,000.00		3,000.00			3,000.00	229.50	353.70		3,583.20
	DEPARTMENT COST	212,258.04	7,610.36	219,868.40	3,315.00	1,000.00	224,183.40	17,150.03	26,431.22	20,700.00	288,464.65
									Prior Year		280,575.21
									Total Increase		7,889.44

DEAF SMITH COUNTY
SALARY SCHEDULE
FYE 2024-2025

Road & Bridge Pct 4		Other									
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2023	Elected Official	18,999.00		18,999.00	0.00	1,000.00	19,999.00	1,529.92	2,357.88	4,140.00	28,026.81
6/27/2016	Foreman	49,434.64	1,977.39	51,412.03	960.00		52,372.03	4,006.46	6,174.66	4,140.00	66,693.15
2/1/2024	Operator	46,941.40	1,877.66	48,819.06	0.00		48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
	Operator	46,941.40	1,877.66	48,819.06	0.00		48,819.06	3,734.66	5,755.77	4,140.00	62,449.48
6/8/2016	Operator	46,941.40	1,877.66	48,819.06	960.00		49,779.06	3,808.10	5,868.95	4,140.00	63,596.10
7/16/2018	Operator	46,941.40	1,877.66	48,819.06	720.00		49,539.06	3,789.74	5,840.65	4,140.00	63,309.45
	Overtime	0.00		0.00			0.00	0.00	0.00		0.00
	DEPARTMENT COST	3,000.00		3,000.00			3,000.00	229.50	353.70		3,583.20
		259,199.24	9,488.01	268,687.25	2,640.00	1,000.00	272,327.25	20,833.03	32,107.38	24,840.00	350,107.67
									Prior Year		338,345.20
									Total Increase		11,762.47
	GENERAL FUND	5,147,126.38	206,177.72		42,660.00	113,040.00	5,569,004.10	426,028.81	649,921.71	447,121.00	7,093,341.33
	ROAD & BRIDGE	989,855.84	36,074.39		10,455.00	4,000.00	1,040,385.23	79,589.47	122,661.42	95,220.00	1,337,856.12
	2024-2025 ESTIMATED TOTAL	6,136,982.22	242,252.11		53,115.00	117,040.00	6,609,389.33	505,618.28	772,583.13	542,341.00	8,429,931.74
	2023-2024 BUDGET						6,441,258.70	492,756.29	752,934.99	538,296.00	8,225,245.98
	<u>TOTAL SALARY & RETIREMENT AND INSURANCE INCREASE</u>						168,130.63	12,861.99	19,648.14	4,045.00	204,685.76

SB22-CDA		Other									
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Supplement	TOTAL	FICA	Retirement	Health	TOTAL
11/24/2020	SB 22-Office	37,789.58		37,789.58			37,789.58	2,890.90	4,455.39	0.00	45,135.87
7/1/2024	SB 22-ADA	39,523.00		39,523.00			39,523.00	3,023.51	4,659.76	0.00	47,206.27
6/24/2024	SB 22-Office	32,500.00		32,500.00			32,500.00	2,486.25	3,831.75	0.00	38,818.00
2/11/2013	SB 22-Investigator	16,228.20		16,228.20			16,228.20	1,241.46	1,913.30	0.00	19,382.96
8/5/2024	SB 22-ADA	21,536.00		21,536.00			21,536.00	1,647.50	2,539.09	0.00	25,722.60
	DEPARTMENT COST	147,576.78	0.00	147,576.78	0.00	0.00	147,576.78	11,289.62	17,399.30	0.00	176,265.71
									Amount to General		1,265.71
									Total Increase		175,000.00

SB22-Sheriff		Other									
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Supplement	TOTAL	FICA	Retirement	Health	TOTAL
	SB 22 - Jailer	44,111.04	1,764.44	45,875.48			45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
	SB 22 - Jailer	44,111.04	1,764.44	45,875.48			45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
	SB 22 - Jailer	44,111.04	1,764.44	45,875.48			45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
	SB 22 - Jailer	44,111.04	1,764.44	45,875.48			45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
	SB 22 - Jailer	44,111.04	1,764.44	45,875.48			45,875.48	3,509.47	5,408.72	4,140.00	58,933.68
2/1/2013	Chief Deputy	3,137.48	125.50	3,262.98			3,262.98	249.62	384.71		3,897.30
9/1/2001	Investigator	2,739.41	109.58	2,848.99			2,848.99	217.95	335.90		3,402.83
4/15/2016	Patrol Sergeant	2,709.56	108.38	2,817.94			2,817.94	215.57	332.24		3,365.75
1/12/2022	Patrol Sergeant	2,709.56	108.38	2,817.94			2,817.94	215.57	332.24		3,365.75
		231,851.21	9,274.05	241,125.26	0.00	0.00	241,125.26	18,446.08	28,428.67	20,700.00	308,700.01

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ / \$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: _____ \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: _____ + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: _____ \$ _____</p> <p>B. Current year productivity or special appraised value: _____ - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: _____ \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: _____ + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: _____ - \$ _____</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² _____ - \$ _____</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ _____

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ C. Total value under protest or not certified. Add A and B.	\$ _____
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ / \$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ / \$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ _____ B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____ C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____ D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ _____ E. Add Line 30 to 31D.	\$ _____
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____/\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____ B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____ B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____ B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____/\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____/\$100 C. Add Line 40B to Line 39.	\$ _____/\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____/\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ D. Subtract amount paid from other resources - \$ _____ E. Adjusted debt. Subtract B, C and D from A.	\$ _____
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ _____
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ % B. Enter the prior year actual collection rate..... % C. Enter the 2022 actual collection rate. % D. Enter the 2021 actual collection rate. % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	_____ %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ _____ /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____ / \$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ / \$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____ / \$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ / \$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ / \$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ / \$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ / \$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ / \$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ / \$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)